Growing Forward 2

# 2013 AgriStability and AgriInvest Program

## Corporation/Co-operative and Special Individual Harmonized Form and Guide

British Columbia · Manitoba · Newfoundland Labrador · Nova Scotia · New Brunswick / Nouveau-Brunswick · Yukon Government · Canada

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Aussi offert en français sous le titre : *Programmes d'Agri-stabilité et d'Agri-investissement en 2013 : guide et formulaire harmonisés pour les sociétés, les coopératives et les particuliers de catégorie spéciale.*

## Before You Start

This guide will help you complete the Harmonized AgriStability and AgriInvest Programs Statement A for Corporations, Co-operatives and Special Individuals found in the middle of this guide.

- **AgriStability** - a margin-based program that provides income support when a producer experiences larger income losses. Payments are based on a decline in your farm's current year margin compared to an average historical margin.
- **AgriInvest** - a self-directed risk management account for producers that provides flexible coverage for small income declines and supports investments that help mitigate risks or improve market income. Benefits are calculated on the basis of Allowable Net Sales (ANS).

You can choose to participate in AgriInvest only, AgriStability only, or both programs together, depending on the business risk management needs of your farm.

This guide contains important information and instructions on how to apply for the AgriStability and AgriInvest programs. To ensure your forms are filled out correctly, and your benefits are calculated accurately, it is important that you carefully review the information in this guide.

The information contained in this guide is accurate at the time of printing, but may be subject to change. This guide contains general information only and is not intended to be a substitute for legislation. Where a discrepancy exists between the information in this guide and the program authorities (the Growing Forward 2 Agreement and related Program Guidelines) the program authorities will take precedence in all cases.

For additional and updated information visit the program web sites or call the toll-free line at **1-866-367-8506.**

### Is this guide for you?

This form and guide are to be used in the provinces of British Columbia, Manitoba, New Brunswick, Newfoundland and Labrador, Nova Scotia, and the Yukon by:

- Corporations
- Co-operatives
- Communal organizations
- Limited partnerships that are applying as an entity
- Trusts
- Non-residents
- Status Indians who are exempt from the Income Tax Act
- Band farms
- Estates of deceased participants (rights and things only)

**Note:** Although provincial delivery of AgriStability for British Columbia began with the 2009 program year, producers in British Columbia continue to use these forms and guide to participate.

If your farming operation is in Alberta, Ontario, Prince Edward Island, Quebec or Saskatchewan, do not use these forms. To request a copy of the forms and guide used in your province, contact your provincial administration at one of the numbers listed on page 2.

If you have questions about your participation in the AgriInvest program, contact the federal administration at **1-866-367-8506**. AgriInvest is delivered by the federal administration in all provinces except Quebec.

## AgriStability and AgriInvest Programs Contact Information:

### Federal Administration Contact Information

Program Administration
PO Box 3200
Winnipeg MB R3C 5R7
Telephone: 1-866-367-8506
Calling from outside of Canada: 204-926-9650

**Web sites**:

- www.agr.gc.ca/agristability
- www.agr.gc.ca/agriinvest

Program Handbooks providing details on eligibility, program deadlines, and program policies for both AgriStability and

AgriInvest can be found on these web sites.

## Provincial Administration Contact Information

### For Alberta, contact:

Agriculture Financial Services Corporation
5718-56th Avenue
Lacombe AB T4L 1B1
Telephone: 1-877-899-2372
Fax: 403-782-8348
Email: AgriStability@AFSC.ca
Web site: www.afsc.ca

### For British Columbia, contact:

British Columbia Ministry of Agriculture
AgriStability Administration
200-1690 Powick Rd
Kelowna BC V1X 7G5
Toll Free: 1-877-343-2767
Toll Free Fax: 1-877-605-8467
E-mail: Agristability@gov.bc.ca
Web site: www.agf.gov.bc.ca/agristability

### For Ontario, contact:

Agricorp
1 Stone Road West
Box 3660 Stn. Central
Guelph ON N1H 8M4
Telephone: 1-888-247-4999
Fax: 519-826-4334
Email: contact@agricorp.com
Web site: www.agricorp.com

### For Prince Edward Island, contact:

P.E.I. Agricultural Insurance Corporation
29 Indigo Crescent (building 19)
PO Box 1600
Charlottetown PE C1A 7N3
Telephone: 902-620-3091
Fax: 902-368-6677

### For Quebec, contact:

La Financière agricole du Québec
Telephone: 1-800-749-3646
Web site: www.fadq.qc.ca

### For Saskatchewan, contact:

Saskatchewan Crop Insurance Corporation (SCIC)
PO Box 3000
484 Prince William Drive
Melville SK S0A 2P0
Toll Free: 1-866-270-8450
Fax: 1-888-728-0440
Email: AgriStability@scic.gov.sk.ca
Web site: www.saskcropinsurance.com

## Where to Mail Your Forms

All participants (except Status Indians farming on a reserve in Canada) mail your forms to:

**Canada Revenue Agency**
**Tax Centre**
**PO Box 14001 STN Main**
**Winnipeg MB R3C 3M3**

If you farm on a reserve in Canada and you are exempt from filing an income tax return, send your completed form directly to the administration at the address listed on page 1 or 2, not the Canada Revenue Agency.

## How to Submit Additional Information for AgriStability and AgriInvest

If you are sending additional information to be used in processing your AgriStability and AgriInvest form, do not submit this information with your Statement A to the Canada Revenue Agency. Instead, you must complete the *AgriStability and AgriInvest Additional Information and Adjustment Request form* found in the middle of this guide. Attach your correspondence to this form and send it directly to your administration at the address provided on the form.

Additional copies of this form can be obtained by calling toll free 1-866-367-8506, or by visiting the program web sites at www.agr.gc.ca/agristability and www.agr.gc.ca/agriinvest.

Please see "Requesting an Adjustment" on page 8 for further information.

## AgriStability and AgriInvest Deadline

The non-penalty deadline to submit your 2013 AgriStability and AgriInvest form is **September 30, 2014**. For more information on deadlines, see "Important Filing and Deadline Information for AgriStability and AgriInvest" on page 7.

## Do You Need More Information?

### If you have questions about your participation in AgriStability:

- Contact the federal administration at the address listed on page 1 if you farm in Manitoba, New Brunswick, Newfoundland and Labrador, Nova Scotia, or the Yukon.
- Contact your provincial administration at the address provided on page 2 if you farm in British Columbia. If you have questions or adjustments related to your participation prior to 2009 (ie., 2003 to 2008), contact the federal administration at the address listed on page 1.

### If you have questions about your participation in AgriInvest:

- Contact the federal administration at the address listed on page 1. AgriInvest is delivered by the federal administration in all provinces except Quebec.

## What's New for 2013?

### Growing Forward 2

The new 5 year Growing Forward 2 Policy Framework came into effect April 1, 2013. Producers will continue to have access to a comprehensive suite of Business Risk Management (BRM) programs that provide coverage in disaster situations. For more information regarding Growing Forward 2, see the Growing Forward 2 web site at www.agr.gc.ca/GrowingForward2.

### Code Changes for Canadian Food Inspection Agency (CFIA) Payments

New codes have been created for reporting CFIA payments. See page 36 to ensure you are reporting your CFIA payments using the correct codes.

### Unseedable Acres

The crops inventory portion of the form has been changed to include a new column for collecting unseedable acres information. See page 26 for further information on how to report unseedable acres.

### Inventory Code List Changes

Changes have been made to some commodity codes in the inventory code list. Codes may have been added, removed or changed from published to unpublished. It is important to refer to the Inventory Code List when completing Sections 7 and 8 to ensure you are using a valid code and providing an End of Year Price (EYP) where required.

### New AgriStability and AgriInvest Program Requirement

To be eligible for AgriStability and AgriInvest benefits, you must file your 2013 tax return reporting farming income (or loss) to the Canada Revenue Agency by December 31, 2014. It is not sufficient to only submit your AgriStability and AgriInvest application by this deadline.

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# Chapter 1: Introduction to the AgriStability and AgriInvest Programs

As a program participant, you are responsible for knowing program deadlines and understanding program policies. Information on deadlines and policies can be found on the program web sites or in the program handbooks.

## Who Is Eligible?

### AgriStability

Generally, you are eligible to participate in AgriStability if you meet all of the following criteria for the 2013 program year:

- You file a Canadian income tax return reporting eligible farming business income (or loss). If you are a Status Indian farming on a reserve in Canada and are exempt from filing an income tax return, please refer to the "Status Indians" section further on this page;
- You have completed a minimum of six consecutive months of farming activity;
- You have completed a production cycle; and
- You met all program requirements by the established deadlines.

**Note**: The requirements to complete six consecutive months of farming activity and a production cycle may be waived if, in the opinion of the administration, they could not be completed for reasons beyond your control.

### AgriInvest

Generally, you are eligible to participate in AgriInvest if you meet all of the following criteria for the 2013 program year:

- You file a Canadian income tax return reporting eligible farming business income (or loss). If you are a Status Indian farming on a reserve in Canada and are exempt from filing an income tax return, please refer to the "Status Indians" section further on this page; and
- You met all program requirements by the established deadlines.

**Note:** For **AgriStability** and **AgriInvest**, you must file your 2013 tax return reporting farming income (or loss) to CRA by December 31, 2014 in order to be eligible for program benefits. It is not sufficient to only submit your AgriStability and AgriInvest form by this deadline.

## Other Eligibility Information

**Crop Share:** Tenants in a crop share are eligible to apply for AgriStability and AgriInvest. Landlords are eligible if the arrangement constitutes a joint venture.

See page 13 for more information on tenants and landlords.

**Status Indians:** You are eligible to participate if you carry on the business of farming on a reserve in Canada, and are exempt from filing income tax returns. In order to participate, you must submit the information you would otherwise have reported for tax purposes for the program year and, for AgriStability purposes, the reference years.

Status Indians are deemed to have a December 31 fiscal year-end, and are required to provide a Social Insurance Number (SIN) or business number.

For more information on how to submit your form as a Status Indian, refer to the information on page 2 or contact the administration.

**Dissolved Corporations:** Dissolved corporations are not eligible to participate in, or receive benefits for, AgriStability or AgriInvest.

## General Information

**If you have one farming operation** (a single farm or a partnership): complete the Statement A. The Statement A is located in the middle of this guide.

**Member of a Partnership:** Each partner in a partnership must complete and submit a Statement A, reporting 100% of the partnership's income and expense information and their precentage share of the partnership on the partnership information section of the form.

**Multiple Operations:** If you are involved in multiple farming operations, complete a Statement A for one operation and a separate Statement B for each additional operation. Assign an operation number to each additional operation.

**If you require a Statement B** but did not receive one in your package, call the administration toll-free at **1-866-367-8506.**

## Important Filing and Deadline Information for AgriStability and AgriInvest

To participate in AgriStability, you must submit the Statement A to the Canada Revenue Agency by September 30, 2014 (except Status Indians who submit their forms directly to the administration). Late filed AgriStability forms will be accepted until December 31, 2014. However, your AgriStability benefits will be reduced by $500 for each month (or part of a month) your form is received after the initial deadline of September 30, 2014. If the late-filing penalty is more than the payment amount, your payment will be reduced to zero. The rest of the reduction will not be applied to any other program year. Forms will not be accepted after December 31, 2014.

If you received an AgriStability Interim Payment or a Targeted Advance Payment for the 2013 program year, you must submit your 2013 AgriStability form to the Canada Revenue Agency by December 31, 2014 (except Status Indians who submit their forms directly to the administration). Failure to submit your 2013 AgriStability form by the deadline will result in an automatic overpayment of your Interim Payment or Targeted Advance Payment.

To participate in AgriInvest, you must submit the Statement A to the Canada Revenue Agency by September 30, 2014 (except Status Indians who submit their forms directly to the administration). Late filed AgriInvest forms will be accepted until December 31, 2014. However, your maximum government deposit will be reduced by 5% for each month (or part of a month) your form is received after the initial deadline of September 30, 2014. Forms will not be accepted after December 31, 2014.

**Note:** If a deadline falls on a Saturday, Sunday, or statutory holiday, you have until the next business day to submit the form.

# Chapter 2: Participating in AgriStability and AgriInvest

You can choose to participate in AgriInvest only, AgriStability only, or both programs together, depending on the business risk management needs of your farm.

## AgriStability

**To participate in AgriStability,** complete and submit all sections (1-12) of the form found in the middle of this guide by the deadline. To be eligible, you must have already signed up for the program and paid your fee by the deadline shown on your annual Enrolment Notice.

### AgriStability Benefit Calculations

AgriStability benefits are based on margins. A margin is the difference between your allowable income and your allowable expenses. Generally, an AgriStability payment is triggered when your margin in the program year declines more than 30% below your reference margin. For more information on margins, and how AgriStability payments are calculated, visit the program web site or see the *AgriStability Program Handbook.*

Once the administration has processed your form, you will receive a Calculation of Program Benefits (COB). If you had a margin decline, you may be eligible to receive government benefits, which will be paid to you directly.

### AgriStability Program Fee

AgriStability participants are required to pay an annual fee to participate in the program. The amount of the fee is $4.50 for every $1000.00 of contribution reference margin protected (based on coverage of 70% of your margin). There is a minimum fee of $45.00.

For more information on program fees and participation rules, refer to your Enrolment Notice, visit the program web site or see the *AgriStability Program Handbook.*

### Administrative Cost Share (ACS)

There is an annual charge of $55 per AgriStability participant for administration costs payable to your administration. Contact your administration for details on how to pay your AgriStability ACS.

## AgriInvest

**To participate in AgriInvest,** complete sections 1-6 of the form found in the middle of this guide by the deadline.

### AgriInvest Benefit Calculations

The AgriInvest program is a voluntary program that provides coverage for small income declines and supports investments that help mitigate risk or improve market income. You can deposit money annually into an AgriInvest account and receive matching government contributions. You can withdraw funds when you need them. AgriInvest deposits are based on a percentage of your Allowable Net Sales (ANS). ANS is your

total allowable commodity sales and program payments minus your total allowable commodity purchases and repayment of program benefits.

Once the administration has processed your form, you will receive a Deposit Notice outlining your deposit options.

## Requesting an Adjustment

For important information on requesting an adjustment or submitting additional information, see "How to submit additional information for AgriStability and AgriInvest" on page 2.

If the adjustment you submit affects your taxable income, the administration may require that the adjustment be accepted by the Canada Revenue Agency (CRA) before it is accepted for AgriStability and AgriInvest (excluding Status Indians).

For security reasons, adjustments to change your mailing address must be received either a) in writing and signed by you, the participant; or b) over the phone, once your identity have been verified.

For more information on AgriStability and AgriInvest program adjustments, visit the program web sites or see the *AgriStability or AgriInvest Program Handbook*.

**Participants in Manitoba, New Brunswick, Newfoundland and Labrador, Nova Scotia, or the Yukon** submit all adjustments to your AgriStability and AgriInvest form directly to the federal administration at the address listed on page 1.

**Participants in British Columbia** submit all adjustments to sections 1-6 of your AgriStability and AgriInvest form to both the federal administration and your provincial administration at the addresses listed on pages 1 and 2.

Submit all adjustments to sections 7-12 of your AgriStability and AgriInvest form to your provincial administration only.

**Note**: Submit all AgriStability adjustments or questions pertaining to program years prior to 2009 (i.e., 2003 to 2008) to the federal administration.

### Personal Information

Please refer to the "Confidential Information and Participant Consent" on page 6 of the Statement A for complete information on how your information is shared.

The *Privacy Act* provides individuals with the right to access their personal information held by the Government of Canada and if necessary, to make any corrections to their information. Requests for access or corrections are to be made in writing and sent to the Access to Information and Privacy Coordinator at:

Agriculture and Agri-Food Canada
Room 264, 5th Floor
1341 Baseline Road, Tower 4
Ottawa ON K1A 0C5
Telephone: 613-773-1386
Fax: 613-773-1380

General inquiries regarding privacy of personal information may be made to the Office of the Privacy Commissioner (OPC) at:

**Office of the Privacy Commissioner General Inquiries**

For all general inquiries, please contact:
Toll-free: 1-800-282-1376
Phone: 613-947-1698
Fax: 613-947-6850
TTY: 613-992-9190
Web site: www.privcom.gc.ca/

OPC hours of service are from 8:30 am to 4:30 pm.

If you would like to register a complaint under the *Privacy Act*, please submit it to the OPC in writing at the following address:

**Office of the Privacy Commissioner**

112 Kent Street
Place de Ville
Tower B, 3rd Floor
Ottawa ON K1A 1H3

Include your full contact details in your letter, including your name, address and the telephone number where you can be reached, and provide as much detail as possible about your complaint.

**Note:** The Office of the Privacy Commissioner does not process complaints via e-mail. Please submit your complaint by mail.

# Chapter 3: Completing Your Forms

## Section 1: Participant Information

### Participant Name and Address

Enter your name and address. In accordance with Treasury Board Policy, program benefits must be mailed directly to you, and not your form preparer or other representative.

### Contact Person

Complete this area if someone else (such as your spouse, common-law partner, or accountant) has your consent to provide or ask for more information about your AgriStability and AgriInvest forms on your behalf. The administration will communicate with your contact person as the first point of contact. Written correspondence will be sent to you and your contact person.

Enter complete contact person information, including the first and last name of your contact person, their business name (if applicable) and their daytime phone number.

You must provide complete contact person details each time you submit a form. To ensure the administration has the most current contact person information, any contact person information you previously provided will be replaced with new information you include on this form. Contact person details will not be carried forward from a previous year. If you leave this area blank, we will contact you directly if we require additional information.

By providing a contact person's name, you are authorizing both the AgriStability and AgriInvest programs to receive information from, and to disclose information to, the contact person, and to make changes to your forms as directed by the contact person.

Indicate if you want a copy of your Calculation of Program Benefits (COB) automatically mailed to your contact person.

## Section 2: Participant Profile

Enter the Participant Identification Number (PIN), which can be found on your Enrolment Notice (EN). If you cannot locate your PIN, contact your administration.

Enter your Social Insurance Number (SIN) in the space provided (if filing as an individual).

Enter your business number (BN) for the corporate income tax account in the space provided.

Enter your business number if you are a limited partnership who is applying as an entity.

Trusts should enter the account number assigned by the Canada Revenue Agency (CRA).

Enter the Trust number if filing as a communal organization.

Indicate the type of farming arrangement(s) for this farming operation:

- **Corporation** - The farming business is an incorporated entity, is beneficially owned by its shareholders, and reports its farming income on a corporate tax return.
- **Co-operative** - The farming business is an incorporated entity, is beneficially owned by its members, and reports its farming income on a corporate tax return.
- **Communal Organization** - The farming business is carried on as a communal organization which reports farming income on a trust tax return.
- **Member of a Partnership** - All or part of the farming business is carried on with other partners and;
  - the income and expenses are reported under the partnership's name;
  - each member reports their allocation of the partnership's net income/loss to the Canada Revenue Agency (CRA).
- **Limited Partnership** - For AgriStability and AgriInvest, a limited partnership may apply as an entity. Alternatively, the partners in a Limited Partnership may apply as individuals using the AgriStability and AgriInvest harmonized form for Individuals. Partners in a Limited Partnership cannot apply as both an entity and as individuals.
- **Trust** - The farming business is carried on by a trust holding property and reporting farming income on a trust tax return. In this case the trust, rather than the individual beneficiaries, participates in AgriStability and/or AgriInvest.
- **Status Indian** - If you are a Status Indian who carries on the business of farming on a reserve, provide your Band number.

- **Band farm** - If the farming business is operating as a Status Indian Band farm, provide the Band number.

### Province/Territory of Main Farmstead

Enter the province/territory where all or the majority of the gross farming income was earned over the previous 5 years. For more information on determining the province of main farmstead and multi-jurisdiction farms, see the *AgriStability or AgriInvest Program Handbook*.

### Deceased Participant

If the participant is deceased, enter the date of death. If farming business income or loss was reported on the deceased participant's T1 tax return, prepare the program forms:

- in the name of the individual, noting "Estate" in the name and address area;
- using income/expenses reported on the individual's final 2013 T1 tax return(s).

Attach a copy of the individual's death certificate and the probated will (or letters of Administration) to the *AgriStability and AgriInvest Additional Information and Adjustment Request Form* and send it to the administration at the same time you submit the Statement A. (This form can be found in the middle of this guide along with the Statement A.)

If the farming business was continued by the surviving spouse (or a spousal trust), prepare an additional program form:

- in the name of the surviving spouse or spousal trust;
- using the income/expenses from the spouse's 2013 T1 tax return.

### Production Cycle

Indicate if you have completed a production cycle on at least one of the commodities you produce. If you answer "No", you must have been prevented from completing a production cycle due to disaster circumstances in order to be eligible for AgriStability.

You do not need to complete a production cycle to be eligible for AgriInvest.

### Federal Public Office Holder or Employee of Agriculture and Agri-Food Canada (AAFC)

If the participant or any party involved in the preparation of this form is a current or former federal public office holder or employee of AAFC, answer "Yes" to this question. If the participant is a corporation, co-operative/ commune, or a partner in a partnership, indicate "Yes" if one or more shareholders, members, or partners are current or former federal public office holders or employees of AAFC.

### Location of Main Farmstead

A comprehensive list of provincial jurisdictions (Rural Municipalities, Counties, Districts, etc.) can be found in the Regional Code List starting on page 65 of this guide.

**Note:** Producers in Newfoundland and Labrador are not required to complete this section.

### Combining Under the AgriStability Program

For AgriStability, it may be necessary to combine operations that report separately for tax purposes under the whole farm approach. This approach ensures only actual income declines, and not financial accounting procedures, trigger a payment. Generally, you should answer "Yes" to this question if you are applying for an operation that:

- is not legally, financially, or operationally independent from another one; or
- has engaged in significant transactions not at fair market value.

Individuals or members in a partnership do not need to be combined. For more information on combining, visit the program web site or see the *AgriStability Program Handbook*.

**Note:** Operations that need to be combined cannot be processed until the necessary information from all operations is received.

## Section 3: Identification

From this part of the Statement A and forward, provide information only about your main farming operation. If you have more than one operation, complete a Statement B for each additional operation. Identify each operation with successive operation numbers in the box at the top right-hand corner of each page.

### Fiscal Period

Enter the operation's fiscal period. Report the year, month and day of the beginning and end of the farming operation's taxation year. The 2013 fiscal period must end in 2013.

### Method of Accounting

If you file on the cash basis with the CRA, you must also file on the cash basis for the AgriStability and AgriInvest programs. Transfer the income and expenses from your Statement of Farming Activities onto the form as per the instructions in the guide.

If you file on the accrual basis with the CRA, you must also file on the accrual basis for the AgriStability and AgriInvest programs. Transfer the income and expenses from your Statement of Farming Activities onto the form as per the instructions in the guide. You must also report the change between opening and closing inventory for each individual income and expense item.

### Were You Involved in Any of the Following?

Indicate if your farming operation carried on business as a member of a feeder association, or in a crop share arragnement as either a landlord or tenant.

## Chapter 4: Reporting Your Income and Expenses

This section of the form is used to calculate your allowable net sales (ANS) for the AgriInvest program. ANS is allowable commodity sales and program payments, less allowable purchases and repayment of program benefits. For more information on ANS and the calculation of benefits under AgriInvest, visit the program web site or see the *AgriInvest Program Handbook*.

This section of the form is also used to calculate the cash portion of your program year margin for the AgriStability program, before applying the accrual adjustments from sections 7-12 of the form. For more information on AgriStability margin calculations, visit the program web site or see the *AgriStability Program Handbook*.

If you use the accrual method of accounting, all changes in opening and closing commodity inventories must be allocated to the applicable commodity code. Commodity sales are reduced by the amount of the opening inventory and increased by the amount of the closing inventory. If this year is your first year of farming, your opening inventory will be zero, so you will only add the closing inventory amount to your commodity sales.

Report all of the income/expense items from your 2013 Statement of Farming Activities on Statement A or B along with their designated codes. Codes not printed on the form are either included in the guide instructions or listed in the Commodity List and the Program Payment List at the back of the guide. Because codes can be added or removed each year from the code lists, it is important to check the lists when entering your information to ensure you are using a valid code.

To ensure your benefits for AgriStability and/or AgriInvest are calculated correctly, please read the following instructions carefully.

Round all figures to the nearest dollar.

## Section 4: Income

To be eligible for coverage under AgriStability and AgriInvest, farming income must result from the production and sale of an eligible commodity that is an agricultural product, either plant or animal, that is produced in a farming business. Some commodities that are considered agricultural commodities for tax purposes are not eligible for coverage under the AgriStability and AgriInvest programs. These include but are not limited to:

- aquaculture
- trees sold for use in reforestation
- wood sales
- peat moss
- income or expenses generated from wild game reserves

**Note:** Hunt farms, which are distinguished from wild game reserves, are eligible. Sales and purchases of domesticated livestock in the operation of a hunt farm (where permitted by law) are allowable, provided the animals have had an appreciable gain. Exclude amounts related to any secondary services (e.g., food, lodging, hospitality, etc.). If you operate a hunt farm, contact your administration for information on how to apply.

If you produce both eligible and ineligible commodities on

your farm:

- Report the income from ineligible commodities on line 9600; and
- Report income from eligible commodities using the appropriate commodity codes (found at the back of this guide) on the Commodity Sales and Program Payments section of this form. Report eligible commodity sales based on the point of sale criteria below.

Producers with supply managed commodities should consult the *AgriInvest Program Handbook* for treatment of these commodities under the AgriInvest program.

If you have questions about whether a commodity you produce is eligible for AgriStability and AgriInvest, contact your administration.

### Point of Sale Guidelines

Because AgriInvest benefits are based on allowable net sales (ANS), it is necessary to determine the point at which the sale occurs. For AgriInvest, the point of sale is determined by the following criteria:

- It is separate and identifiable from other producers' commodities;
- You produce it on your farm;
- You bear full risk for it; and
- You have a separate billing or accounting transaction that clearly shows the commodity sales value and any deductions from that value.

The point of sale occurs when your commodity is no longer identifiable as your own, and you are no longer at risk for the value of the commodity.

If your commodity sales meet these point of sale criteria, report the code, name, and gross sale amount of each commodity on the form.

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**Example:**
You have seed potato sales of $50,000.
Report:
147 potatoes $50,000

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If you received a cheque for a commodity sale that is **net** of expenses that are recognized in the calculation of farming income (or loss), report the sale to include the full value of the commodity.

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**Example:**
Your receipt from the processor shows gross apple sales of $10,000, and pack and sell costs of $1,500, leaving you a net cheque of $8,500. Report $10,000 as your gross apple sales and $1,500 as an expense on line 9836, Commissions and levies.

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If your commodity sales include amounts (recognized in calculating farming income or loss) that were incurred after the point of sale, you must adjust your sales to reflect the value of the commodity at the point of sale. Report any amounts incurred after the point of sale on line *575, Point of Sale Adjustments*. This will ensure that your allowable net sales (ANS) are calculated correctly.

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**Example:**
Your cash ticket from the elevator shows gross wheat sales of $7,000, freight charges of $1,500 and elevation charges of $300. Report the gross wheat sales of $7,000 as income. Report the freight charges of $1,500 and elevation charges of $300 as a point of sale adjustment on line 575 under Commodity Purchases and Repayment of Program Benefits (not under Allowable Expenses) because these expenses were incurred after you delivered your grain to the elevator (i.e., after the point of sale).

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While point of sale adjustments are not a commodity purchase, you must report them in the Commodity Purchases and Repayment of Program Benefits section to ensure your allowable net sales (ANS) are calculated correctly for AgriInvest.

### Payment in kind

If you give a commodity to another person as a payment in kind, report the value as a sale using the code for the commodity. If the payment was made to settle a business expense, also report the value as an offsetting expense.

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**Example:**
You owed your landlord $1,000 for rent. Instead of cash, you paid him by giving him $1,000 worth of seed. Report the fair market value of the seed crops ($1,000) that you gave the

landlord as a commodity sale. Report the $1,000 on line 9811 as a rental expense. We consider that you received rent in exchange for the seed.

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### Crop share

Tenants in a crop share are eligible to apply for AgriStability and AgriInvest.

Landlords are eligible to apply for AgriStability and AgriInvest if the crop share arrangement constitutes a joint venture.

For AgriStability, a crop share arrangement qualifies as a joint venture if the landlord's share of the **allowable expenses** reported to CRA is approximately the same as their share of the allowable related income.

For AgriInvest, a crop share arrangement qualifies as a joint venture if the landlord's share of the **eligible purchases** reported to CRA is approximately the same as their share of the allowable related income.

Generally for AgriStability and AgriInvest eligible tenants and landlords must report only their individual share of the allowable income and expenses.

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**Example 1:**
You are a tenant in a crop share and take 60% of the income. Report your 60% share of the sales under Commodity Sales and Program Payments. Report your 60% share of expenses under Allowable Expenses.

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**Example 2:**
You are a landlord where your crop share arrangement constitutes a joint venture. You take 40% of the income and pay 40% of the allowable expenses. Report your 40% share of the sales under Commodity Sales and Program Payments. Report your 40% share of expenses under Allowable Expenses.

---

However, if you are a tenant and for tax purposes your gross sales must include your landlord's share of the crop, report your landlord's share as a commodity purchase using the code for the commodity, under Commodity Purchases and Repayment of Program Benefits. This will ensure your program benefits are calculated correctly.

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**Example**:
You are a tenant in a crop share. You sell the crop and then pay the landlord 40% of the income from the sale. Report 100% of the sales under Commodity Sales and Program Payments and 40% of the sales under Commodity Purchases and Repayment of Program Benefits.

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### Commodity Futures

Income transactions involving commodity futures may be reported as a commodity sale for AgriStability and AgriInvest if:

- you reported the futures transaction as farming income (loss) for income tax;
- the transaction involves a primary agricultural product that you produced on your farm; and
- the transaction is considered a hedging strategy, not speculation.

If your futures transactions meet the above criteria, then report them as follows:

- For futures transactions reported as a gross amount, report the income as a commodity sale using the code for the commodity. Report related purchases as a commodity purchase using the code for the commodity.
- For futures transactions reported as a net amount, report the net gain as a commodity sale using the code for the commodity. Report the net loss as a commodity purchase using the code for the commodity.

Report income from futures transactions involving commodities which you did not produce or were not considered a hedging strategy as other farming income on line 9600. Report losses from futures transactions involving commodities which you did not produce or were not considered a hedging strategy as a non-allowable expense, on line 9896.

### Cash Advances

Cash advances, as administered under the *Agricultural Marketing Programs Act*, are treated as a loan and therefore should not be reported as income for income tax, AgriStability or AgriInvest. However, for the fiscal period in which the sale occurs, include the full amount from the sale of your crops in

your income.

### Tree Production

**Allowable items:** Allowable tree production (excluding the non-allowable items listed below) must be generated through farming activity to be allowable for AgriStability and AgriInvest.

Farming activity includes the planting, nurturing and harvesting of trees, with significant attention paid to managing the growth, health, and quality of the trees. This activity can involve the regular seeding and harvesting of trees, shrubs, herbaceous perennials, or annuals, including ornamental, fruit, and Christmas trees.

These operations incur normal input and harvesting costs and the crop is considered an agricultural commodity. The income and expenses associated with these commodities is allowable and should be included as inventory on your AgriStability form.

**Non-allowable items:** Income, expenses, and inventories related to the production and/or harvesting of trees for use as the following are non-allowable for AgriStability and AgriInvest:

- firewood
- construction material
- poles or posts
- fibre, pulp and paper
- trees and seedlings destined for use in reforestation

Income from non-allowable items listed above must be reported as other farming income on line 9600 and will not be included in AgriStability or AgriInvest calculations, regardless of the activities used to produce them.

### Woodlots

If you operated or regularly harvested a woodlot, include the sale of trees, lumber, logs, poles, or firewood in your income. This income is non-allowable income for AgriStability and AgriInvest, but it must be reported as a commodity sale, using code 259.

### Livestock Producers

Include any insurance payments received for losses of livestock as part of the sale amount using the applicable livestock code.

### Income Generated From the Use of Commodities

Generally, you include income generated from the use of commodities with commodity sales. For example, report income from stud fees with horse sales.

Income generated from pollination services should be reported using code 376.

### Custom Feedlot Operators

Custom feedlot operators are eligible for AgriInvest based on the value of allowable commodities they produce and feed to custom-fed livestock.

If your custom feeding invoices are **itemized:**

- Report allowable feed and protein supplements as a prepared feed sale under Commodity Sales and Program Payments using code 243;
- Report other charges itemized under Commodity Sales and Program Payments using code 576.

If your custom feeding invoices **are not itemized:**

- Report the total amount invoiced as a prepared feed sale under Commodity Sales and Program Payments using code 246. Seventy percent (70%) of this amount is included in the calculation of your ANS, as an allowable commodity sale.

### PMU Contract Cancellation Income

Income received from the buy-out of PMU contracts is allowable to the extent it is paid in lieu of the commodity income otherwise receivable under the contract. Penalty fees and other compensation that may be paid in addition to the amount in lieu of commodity income are non-allowable.

Report amounts received for your Collection Agreement, Herd and Health payments, West Nile Reimbursement and Equine Placement Fund as allowable income using code 322. Report amounts received for the Business Planning Subsidy and capital costs as other farming income on line 9600.

### Prescribed Drought Region (PDR) and Prescribed Flood Region (PFR)

Report the income you received from the sale of breeding animals as a commodity sale using the code for the commodity. Report the amount you deferred as a commodity purchase using the appropriate code from the list below.

When reporting the income that you deferred in a previous year, report the amount as a commodity sale using the appropriate code from the list below.

| PDR/PFR/CFIA Deferred Livestock Codes | |
|---|---|
| Deferred bovine cattle | 150 |
| Deferred bison | 151 |
| Deferred goat | 152 |
| Deferred sheep | 153 |
| Deferred deer | 154 |
| Deferred elk | 155 |
| Deferred horse for PMU sales | 156 |
| Deferred other breeding animals | 157 |

### Canadian Food Inspection Agency (CFIA) - Destroying Livestock

Report the full amount you received under the *Health of Animals Act* for destroying animals as a commodity sale (using codes 587, 663, 664 or 665 – CFIA payments). See further on this page for an explanation on how to report your CFIA payment using the CFIA codes. Report the amount of this payment you chose to deduct as a commodity purchase using one of the codes from the "PDR/PFR/CFIA Deferred Livestock Codes" chart on this page.

When reporting the amount you deducted in the previous year as income, report the amount as a commodity sale using the appropriate code from the "PDR/PFR/CFIA Deferred Livestock Codes" chart on this page.

### Private Insurance Proceeds for Allowable Commodities

Use code 661 to report insurance proceeds from private insurance that compensated you for revenue losses for allowable commodities. For example, report proceeds you received from Global Ag Risk for net crop production losses for commodities that are allowable for AgriStability and AgriInvest.

### Insurance Proceeds for Allowable ilems

Report insurance proceeds for allowable items such as fertilizers, chemicals, fuel, etc. using code 406.

### Program Payments

Treatment of program payment income is determined by the type of loss you were compensated for.

For AgriInvest, your ANS only includes program payments that compensated you for the loss of an allowable commodity (i.e., AgriInsurance/production or crop insurance, hail insurance, private insurance for eligible commodities, or wild life damage compensation).

For AgriStability, your program year margin only includes payments that compensated you for the same type of loss covered under AgriStability.

Using Program Payment List A, found on page 36 and Program Payment List B, found on page 38 of this guide, report the name, program payment code, and the amount of each program payment found in the Program Payment Code Lists under Commodity Sales and Program Payments.

If the program payments on your Statement of Farming Activities have been reported net of expenses that are recognized in the calculation of farming income (loss), report the full amount of the payment.

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**Example:**
You received a payment of $6,000 as proceeds from a hail insurance program for your wheat crop. However, the program deducted $2,000 in premiums, so the net cheque was $4,000. Report $6,000 as an AgriInsurance (production/ crop/hail insurance) program payment for grains, oilseeds, and special crops, using code 401. Report $2,000 as an allowable expense on line 9665, Insurance premiums (crop or production).

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Report payments from programs that are not listed in Program Payment List A or B, on line 9540, Other program payments.

### Canadian Food Inspection Agency (CFIA)

Only the portion of a CFIA payment that compensated you

for the loss of an allowable commodity is included in the ANS calculation for AgriInvest.

Report the portion of a CFIA payment that compensated you for the loss of an allowable commodity using code 663, CFIA Payments for allowable commodities.

Report the portion of a CFIA payment that compensated you for the loss of a commodity that is non-allowable for AgriStability or AgriInvest using code 587, CFIA payments for non-allowable commodities (for example, a payment that compensated you for the loss of trees destined for use in reforestation).

Report the portion of a CFIA payment that compensated you for the loss of a supply managed commodity using code 664, CFIA Payment for supply managed commodities.

Report the portion of a CFIA payment that compensated you for costs not directly related to a commodity loss, using code 665, CFIA payments for other amounts.

### Payments From the AgriInvest and AgriStability Programs

For income tax, the government contributions from AgriInvest payments and payments from the AgriInvest Kickstart program are considered investment income and should not be reported on this form.

Payments from AgriStability are considered farming income. Report the amount you received for AgriStability as Business Risk Management (BRM) and Disaster Assistance Payments, on line 9544.

### Inventory Adjustments

Do not include current year inventory adjustments (mandatory or optional) as income. Report them on lines 9941 and 9942 on page 4 of the Statement A.

### Other Farming Income

Report AgriInsurance (production/crop insurance) payments using the codes found in Program Payment List A on page 36. Do not report AgriInsurance (production/crop insurance) payments on lines 9540 or 9544.

**Line 9540** - Other program payments

Report any payments from programs that are not listed on Program Payment List A or B found at the back of this guide, or are not listed under "Line 9544" below.

If you received an overpayment from any programs you report on this line, report the amounts you repaid on line 9896, Other (specify). See page 22 for details.

**Line 9544** - Business Risk Management and Disaster Assistance Payments

Report payments you received from the following federal or provincial risk management and disaster assistance programs:

- The Canadian Agricultural Income Stabilization (CAIS) program and the AgriStability program, including interim or targeted advance payments.
- Whole Farm Insurance (WFIP) Program in British Columbia.
- Ontario Whole Farm Relief Program (OWFRP) and the Ontario Farm Income Disaster Program (OFIDP).

If you received an overpayment from the programs listed above, report any amount you repaid on line 9896, Other (specify).

**Line 9574** – Resales, rebates, GST/HST for allowable expenses

Report the total resales and rebates of allowable expenses (including GST/HST rebates) unless you already reduced your expenses by these amounts.

**Line 9575** – Resales, rebates, GST/HST for non-allowable expenses, recapture of capital cost allowance (CCA)

Report the total rebates of non-allowable expenses (including GST/HST rebates) unless you already reduced your expenses by these amounts.

**Line 9601** - Agricultural contract work

Report the total of incidental farming income from such things as custom or contract work, harvesting, combining, crop dusting or spraying, seeding, drying, packing, cleaning, and treating seeds.

Do not include income received from farm machinery rental on this line. See line 9614, Machine rental.

If you are a custom feedlot operator, do not report your income on this line. See page 14 for instructions on reporting

your custom feeding income.

For further information on custom work income, see the *AgriStability* or *AgriInvest Program Handbook*.

**Line 9605** - Patronage dividends

Report the total patronage dividends (other than those for consumer goods or services) you received during your 2013 fiscal period.

**Line 9607** - Interest

Report any interest that was reported as farming business income for tax.

**Line 9610** - Gravel

Report the total amounts you received from the sale of soil, sand, gravel, or stone.

**Line 9611** - Trucking (farm-related only)

Report any trucking that was reported as farming business income for tax.

**Line 9612** - Resales of commodities purchased

Report sales of commodities that you did not produce (i.e., bought for resale).

Report the corresponding purchases on line code 9827.

**Line 9613** - Leases (gas, oil well, surface, etc.)

Report payments you received for leasing your farmland for petroleum or natural gas exploration.

**Line 9614** - Machine rental

Report amounts you received from the rental of your farm machinery.

**Line 9600** - Other (specify)

Report the total amount of all other types of farming income not listed on the form on line 9600. Then list them on the blank lines provided under it.

Report all ineligible farming income. Ineligible income includes but is not limited to aquaculture, trees sold for use in reforestation, wood sales, peat moss, and income generated from wild game reserves.

## Section 5: Expenses

For AgriStability, there are two types of expenses:

- allowable expenses; and
- non-allowable expenses

**Allowable expenses** are the operating or input expenses you paid that directly relate to the production of your commodities.

**Non-allowable expenses** include interest and capital-related expenses as well as costs that are not directly related to the production of your commodities.

For AgriInvest, only purchases of allowable commodities are used in the calculation of your ANS.

### Commodity Purchases and Program Repayments

Use the Commodity List at the end of this guide to report the code, name and the purchase amount of each commodity bought at any stage of maturity. This includes feed, seed, plants, transplants, livestock, and marketable products. For example, if you are an apple producer replacing damaged or dead trees, report apple tree purchases using the code for apples. If you are buying trees to expand an orchard, this amount is a capital expenditure and is not reported as a commodity purchase.

Generally, you include expenses incurred from the use of commodities with the commodity purchases. For example, report stud fees with horse purchases.

However, pollination fees should be reported using code 376.

Report the **repayment of a program benefit** as a purchase using the code for the program.

If you received an overpayment from any of the programs listed on lines 9540 and 9544, report any amount you repaid on line 9896, Other (specify).

If you made a **payment in kind** for a farming-business commodity purchase, deduct the value of the payment as a purchase. For more details, see the definition of payment in kind on page 12.

**Tenants:** If the gross sales you reported with the CRA include your landlord's crop share, report the landlord's share of the sale as a commodity purchase.

### Livestock Owners and Custom Feedlot Operators with Prepared Feed Purchases

If your purchase invoices of prepared feed and protein supplements **are itemized by ingredient**:

- Report allowable commodities (such as grains, forage, oilseeds) and protein supplements as an allowable commodity purchase using code 046; and
- Report other charges itemized separately (such as minerals and salts) as a commodity purchase using code 570.

If your purchase invoices of prepared feed and protein supplements are **not itemized by ingredient**:

- Report total purchases as a commodity purchase using code 571. Sixty-five percent (65%) of this amount will be included in the calculation of your ANS, as an allowable commodity purchase.

### Livestock Owners with Custom Feeding Expenses

If your purchase invoices are **itemized by ingredient**:

- Report allowable commodities (such as grains, forage, oilseeds) and protein supplements as an allowable commodity purchase using code 577; and
- Report other charges itemized separately (such as minerals and salts) as a commodity purchase using code 572.

If your purchase invoices are **not itemized by ingredient**:

- Report total purchases as a commodity purchase using code 573. Seventy percent (70%) of this amount will be included in the calculation of your ANS, as an allowable commodity purchase.

### Ranch Fur Operators with Prepared Feed Purchases

If your purchase invoices of prepared feed and protein supplements are **itemized by ingredient**:

- Report allowable commodities and protein supplements using code 046; and
- Report the remaining expenses as a commodity purchase using code 310.

If your purchase invoices of prepared feed and protein supplements are **not itemized by ingredient**:

- Report total purchases as a commodity purchase using code 574. Twenty percent (20%) of this amount will be included in the calculation of your ANS, as an allowable commodity purchase.

### Livestock Insurance Premiums

Report your premiums for private livestock insurance on line 9953, Private insurance premiums for allowable commodities.

### AgriStability Program – Allowable Expenses

**Line 9661** - Containers and twine

Report the total amount you paid for material to package, contain, or ship your farm produce or products.

If you operated a nursery or greenhouse, report the cost of your containers and pots for the plants you sold.

**Line 9662** - Fertilizer and soil supplements

Report the total amount you paid for fertilizers and lime you used in your farming business.

If you used soil supplements or other growth media, report the amounts you paid for them here. Examples of soil supplements include mulch, sawdust, and weedmats.

Report the purchase of water that is used in the production of your commodity (crop or livestock) if it has not been included in your municipal taxes.

**Line 9663** - Pesticides and chemical treatments

Report the total amount you paid for herbicides, insecticides, rodenticides, and fungicides. Insecticides include chemicals for pest control purposes as well as any predators or parasites introduced for that use. Also report the total amount you paid for chemicals used in treating water, manure, or slurry, as well as those used in disinfecting equipment and facilities.

Report seed treatment as an allowable expense if the treatment was itemized separately from the seed purchase on your original invoice. Otherwise, report the treatment as part of the commodity purchase.

**Line 9665** - Insurance premiums (AgriInsurance/production or crop)

Report the total amount of premiums paid for any crop-related

programs. Include premiums for hail insurance on this line. Do not include any premiums for private, business-related, or motor vehicle insurance. See line code 9804, Other insurance premiums on page 20 for details on other types of insurance premiums.

**Line 9713** - Veterinary fees, medicine, and breeding fees

Report the total amount you paid for medicine for your animals, and for veterinary and breeding fees. Examples of such fees include the cost of artificial insemination, embryo transplants, disease testing, and castration. If you used disposable veterinary supplies for your farming business, report these costs here.

**Line 9714** - Minerals and salts

Report purchases of minerals, salts, vitamins, and premixes (which are mainly minerals and vitamins). Do not report purchased feed on this line.

**Line 9764** - Machinery (gasoline, diesel fuel, oil)

Report the total amount you paid for fuel and lubricants for your machinery used in your farming operation.

**Line 9799** - Electricity

Report only the part of your electricity costs that relate to your farming business.

**Line 9801** - Freight and shipping

Report the amount you paid for shipping farm inputs to your operating site and shipping farm produce to market. Also include amounts you paid for the disposal of carcasses.

Do not include costs incurred when trucking for someone else on this line. These are non-allowable for AgriStability and must be reported on line 9798, Agricultural contract work.

Do not include freight and shipping incurred after the point of sale on this line. These amounts must be reported on line 575, Point of Sale Adjustments in order to calculate your AgriInvest benefits correctly.

**Line 9802** - Heating fuel

Report the total amount you paid for natural gas, coal, and oil to heat farm buildings. Also report your expenses for fuel used for curing tobacco, crop drying, or greenhouses.

**Line 9815** - Arm's length salaries

Report the amount of gross wages you paid to your employees. Include the cost of board for hired help.

Do not include salaries paid to related persons. See line 9816, Non-arm's length salaries.

Related persons are:

1) Individuals connected by blood relationship, marriage or common law partnership, or adoption.

2) A corporation and:

   - an individual, group of persons, or entity that controls the corporation;
   - an individual, group of persons, or entity of a related group that controls the corporation;
   - any individual related to a person described in (1) above.

Include in this total your share of Canada Pension Plan or Quebec Pension Plan contributions and Employment Insurance premiums for arm's length salaries.

**Line 9822** - Storage/drying

Report the amount you paid for storing and drying commodities. Examples of such costs include amounts paid for storage and drying services, air treatment expenses, and the purchase of germination inhibitors and other preservative agents. Electricity and heating fuel costs incurred in the storage and drying of commodities must be reported on lines 9799, Electricity, and 9802, Heating fuel, respectively.

**Line 9836** - Commissions and levies

Report the amount you paid in commissions and levies incurred in the sale, purchase, or marketing of commodities. Also include amounts paid in levies to marketing boards, except those due as a result of penalties or fines you incurred. Do not include commissions paid to salespeople you contracted to market your product.

If you marketed fruit or vegetables through a co-op report any pack and sell expenses here. **Do not** include pack and sell expenses that were incurred after the point of sale. These amounts must be reported on line 575, Point of Sale Adjustments, in order to calculate your AgriInvest benefits

correctly.

**Line 9953** – Private insurance premiums for allowable commodities

Report the total amount of private insurance premiums paid for allowable commodities such as livestock.

Do not include premiums for hail insurance on this line. They must be reported on line 9665, Insurance premiums (AgriInsurance/ production or crop).

Do not include any premium for private (for non-allowable commodities or items), business-related or motor vehicle insurance. They must be reported on line 9804, Other insurance premiums.

## AgriStability Program – Non-Allowable Expenses

**Line 9760** - Machinery (repairs, licences, insurance)

Report the total amount of repair, licence fee, and insurance premium expenses you incurred for your machinery.

**Line 9765** - Machinery lease/rental

Report the expenses you incurred for leasing machinery used to earn your farming income. If you lease a passenger vehicle, see line 9829, Motor vehicle interest and leasing costs.

**Line 9792** - Advertising and promotion costs

Report the expenses you incurred for advertising and promoting your farm products.

If you marketed fruit or vegetables through a co-op do not report any pack and sell expenses here. See line 9836, Commissions and levies for information on how to report your pack and sell expenses.

**Line 9795** - Building and fence repairs

Report the expenses you incurred for repairs to fences and all buildings you used for farming, except your farmhouse.

**Line 9796** - Land clearing and draining

Report the total amount for the expenses listed below.

- clearing the land of brush, trees, roots, stones, and so on;
- first ploughing of the land for farm use;
- building an unpaved road; and
- installing land drainage.

**Line 9798** - Agricultural contract work

Report the total amount of expenses you incurred for custom and contract work, other than custom feeding. For example if you had a contract with someone who:

- cleaned, sorted, graded, and sprayed the eggs your hens produced, or
- aged the cheese you produced, or
- did your harvesting, combining, crop dusting, or contract seed cleaning.

If you are a custom feedlot operator, do not report your custom feeding expenses on this line. See page 18 for instructions on reporting your custom feeding expenses.

For AgriStability, agricultural contract work is a non-allowable expense. However, if you have contract work receipts that are itemized, report the amounts of the contract work that pertain to the allowable portions (such as fuel, fertilizer) using the appropriate line codes as allowable expenses. Report any expense amounts that are non-allowable on line 9798.

**Line 9804** - Other insurance premiums

Report the total amount of business-related insurance premiums you paid to insure your farm buildings, farm equipment (excluding machinery and motor vehicles), and business interruption.

Do not include any premiums for hail insurance or livestock on this line. These must be reported on line 9665 and/or line 9953.

**Line 9805** - Interest (real estate, mortgage, other)

Report the total amount of interest you paid on money you borrowed to earn farming income, such as interest on a loan you used to buy a baler. Do not include the interest on money you borrowed to buy a passenger vehicle used in your farming business. Include this amount on line 9829, Motor vehicle interest and leasing costs.

**Line 9807** - Memberships/subscription fees

Report the amount of annual dues or fees you paid to keep your membership in a trade or commercial farming association.

If you received an AGR–1 slip with a positive amount in box 14, and the amount of your AgriStability program payment does not have your Administrative Cost Share (ACS) or your program fee already deducted, report the amount you paid for your ACS and fee on this line.

**Line 9808** - Office expenses

Report the amount of office expenses, such as stationery, invoices, receipt and accounting books, and any other office supplies.

**Line 9809** - Legal and accounting fees

Report any legal fees you incurred for your farming business. Also, report any accounting or bookkeeping fees you paid to have someone maintain your books and records, and to prepare your income tax return and GST/HST returns.

**Line 9810** - Property taxes

Report the total amount of land, municipal, and realty taxes you paid for property used in your farming business.

**Line 9811** - Rent (land, buildings, pastures)

Report the total amount of rent expense you paid for land, buildings, and pastures you used for your farming business.

If you farmed on a crop share basis and paid your landlord a share of the crop, add the fair market value of the crops you gave your landlord to your income as a commodity sale. This amount should represent what you would have paid in cash to your landlord for rent. Deduct the same amount as a commodity purchase.

**Line 9816** - Non-arm's length salaries

Report the amount of gross wages you paid to related persons. For a definition of related persons, see line 9815, Arm's length salaries.

**Line 9819** - Motor vehicle expenses

Report the amount of motor vehicle expenses you incurred for farming-business use.

**Line 9820** - Small Tools

Report the amount of expenses you incurred for small tools.

**Line 9821** - Soil testing

Report the amount of expenses you incurred for testing soil samples.

**Line 9823** - Licences/permits

Report the total of annual licence and permit fees that you incurred to run your business.

**Line 9824** - Telephone

Report your telephone expenses related to your farming-business.

**Line 9825** - Quota rental (tobacco, dairy)

Report the amount of expenses you incurred for quota rentals in the fiscal year.

**Line 9826** - Gravel

Report the amount of expenses you incurred for gravel used to earn farming income in the fiscal year.

**Line 9827** - Purchases of commodities resold

Report purchases of commodities that you bought for resale and then sold. Report the corresponding sales of commodities purchased for resale on line 9612, Resales of commodities purchased.

**Line 9829** – Motor vehicle interest and leasing costs

Report the leasing costs for your motor vehicle or the interest on the money you borrowed for a motor vehicle.

**Line 9935** - Allowance on eligible capital property

Report the annual allowance calculated for capital property from the operation's Statement of Farming Activities.

**Line 9936** - Capital Cost Allowance

Report the amount of capital cost allowance (CCA) you calculate on all the eligible assets used in your farming operation.

**Line 9937** - Mandatory inventory adjustment – prior year

Report the total of any mandatory inventory adjustments (prior year) from the operation's Statement of Farming Activities.

**Line 9938** - Optional inventory adjustment - prior year

Report the total of any optional inventory adjustments (prior year) from the operation's Statement of Farming Activities.

**Line 9896** - Other (specify)

The expenses listed on the form are only the most common ones. If you have other farming expenses (non-allowable for AgriStability) that are not listed on the form, report the total amount on this line. Then list the items on the blank lines provided under this line.

You may have received an overpayment from one of the programs identified on lines 9540 and 9544. Report any overpayments which you have repaid on this line.

Report losses from futures transactions involving commodities which you did not produce or were not considered a hedging strategy.

## Section 6: Statement of Farming Activities

The information on the Statement of Farming Activities section of the form is used to verify that the information reported on your AgriStability and AgriInvest form is the same as what you reported to CRA. Completion of this section is mandatory.

If you farm on a reserve and are exempt from filing an income tax return, skip this section. Please ensure that you fill out Shareholder/Member and/or Partnership Information section(s) if applicable.

Use the operation's Statement of Farming Activities to complete the following information.

**Line 9959** - Gross farming income

Report the gross farming income from the operation's Statement of Farming Activities.

**Line 9968** - Total farming expenses

Report the total farming expenses from the operation's Statement of Farming Activities.

**Line 9969** - Net farming income (loss) before adjustments

Report the net farming income (loss) before adjustments from the operation's Statement of Farming Activities.

**Line 9941** - Optional inventory adjustments/current year

Report the total of any current year optional inventory adjustments from the operation's Statement of Farming Activities.

The optional inventory adjustment applies to you only if you use the cash method of accounting for income tax.

**Line 9942** - Mandatory inventory adjustments/current year

Report the total of any current year mandatory inventory adjustments from the operation's Statement of Farming Activities.

The mandatory inventory adjustment applies to you only if you use the cash method of accounting for income tax.

Do not include accrual inventories from your financial statements here. See "Method of Accounting" on page 11.

**Line 9944** - Net farming income (loss) after adjustments

Report the net farming income (loss) after adjustments from the operation's Statement of Farming Activities.

**Line 9946** - Net farming income (loss)

Report the net farming income (loss) from the operation's Statement of Farming Activities.

### Shareholder/Member Information

Corporations, use your Statement of Share Capital to complete the following.

### Name of Shareholder/Member

Report the name and Participant Identification Number (PIN) of the shareholder/member or group of related shareholders/members who have controlling interest in the corporation. When a corporation is a shareholder, report the names and PINs of the participating shareholder or group of related shareholders that has controlling interest in that corporation. Attach a separate sheet if necessary.

### Partnership Information

Complete this section only if the operation is a partnership.

### Partnership Name

Report the partnership's name.

### AgriStability and AgriInvest Participant Identification Number (PIN)

Report the PIN, if available, for each partner. If your partner did not participate in AgriStability or AgriInvest, but previously participated in CAIS, this number will be the same as their

PIN in that program.

### Partners' Names

Report the first and last name of each individual. If a corporation or co-operative is a partner, report the name of the corporation or co-operative.

If another partnership is a partner, report the names of the partners in that partnership.

### Percentage (%) Share

Report each partner's percentage share based on the allocation of partnership net income/loss reported with the CRA (excluding Status Indians) unless:

- interest has been paid on partner's capital, or
- salaries have been paid to partners.

In these cases, exclude these amounts in determining the partner's percentage share.

If another partnership is a partner, determine the beneficial ownership of each individual member.

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**Example:**
The Smith & Smith Partnership owns 60% of the Sunny Skies Partnership. Since Fred Smith Ltd. and Mary Smith Ltd. each own 50% of the Smith & Smith Partnership, each corporation has a 30% beneficial ownership in the Sunny Skies Partnership.

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## Chapter 5: Inventories, Purchased Inputs, Deferrals, Receivables, and Payables

This section is to be completed by AgriStability participants only.

### For AgriStability Participants

In addition to completing sections 1-6, all AgriStability participants must complete sections 7-12 of the Statement A, that are relevant to their farming operation (and if necessary, Statement B). If you file to the CRA on the accrual basis, only complete certain parts of the crop inventory valuation and productive capacity, livestock inventory, as well as the livestock productive capacity section if it applies to you.

If there are not enough lines on this page to provide all of your information, attach a second copy of this page to your form with the remainder of the information on it.

If any information is missing or incomplete, your form may be considered ineligible or the processing of your form may be delayed. It is your responsibility, even if a third party completes the form on your behalf, to ensure that your form is complete and sent to the Canada Revenue Agency (or to the administration if you are a status Indian) prior to the deadline.

### AgriStability Program Codes

When completing sections 7 through 12, carefully read the instructions for each section and use the code lists listed below. Because codes listed in the code lists can be added, removed or changed each year, it is important to check the lists when entering your information to ensure the code is correct.

- **Inventory Code List:** Identifies codes and descriptions for commodities you will be listing in sections 7 and 8 of the form. This list begins on page 39 of this guide.
- **Units of Measurement Code List:** Identifies the units for the "Units" column in Section 8 - Crop Inventory Valuation and Productive Capacity. This list can be found on page 66 of this guide.
- **Expense Code List:** Used to complete Purchased Inputs (section 10) and Accounts Payable (section 12) of the form. This list can be found on page 66 of this guide.
- **Commodity List:** Identifies codes and descriptions of commodities for sections 10, 11, and 12. This list begins on page 33 of this guide.
- **Program Payment Lists:** Identifies codes and descriptions for Deferred Income and Receivables (section 11). This list begins on page 36 of this guide.
- **Productive Capacity List:** Identifies codes and the units required for reporting "other" commodities that are not listed on the Productive Capacity (section 9) of the Statement A. This list begins on page 67 of this guide.

### Commodities with Published Prices

You are not required to provide End of Year Prices (EYPs) in sections 7 and 8 of the form for commodities that are marked with an "X" on the Inventory Code List in your province or territory.

The administration develops prices for commodities marked with an "X" on the inventory code list and publishes the prices in the *AgriStability Price List*. The administration will use prices that are listed in the price list to value your inventory. The price list is available upon request or can be downloaded from the AgriStability web site.

Prices for commodities listed in the *AgriStability Price List* have been developed using information from Statistics Canada, Agriculture and Agri-Food Canada (AAFC), provincial agriculture departments, and commodity organizations.

If you do not feel that the EYPs in the *AgriStability Price List* are appropriate to your farm, you may use EYPs other than those in the *AgriStability Price List* **only** if you can demonstrate that:

- your commodity is substantially different than the commodity listed on the published price list; or
- your method of marketing the commodity was substantially different from the general marketing practice reflected in the published price list.

In either of these cases, you may use EYPs based on sales or purchases of the specific commodity in your name and occurring within 30 days either before or after your fiscal year end. For your own EYPs to be accepted, you must send copies of receipts and/or supporting documents that substantiate these EYPs to your administration using the *AgriStability and AgriInvest Additional Information and Adjustment Request form*. This form and any supporting documents should be sent to your administration at the same time you submit your form, or within your adjustment time frame.

For more information on adjustments, visit the program web site or see the *AgriStability Program Handbook*.

The administration reserves the right to determine whether submitted EYPs are reasonable for all of your inventory.

## Commodities with Unpublished Prices

You **must** provide EYPs for both the Crop and Livestock Inventories that are shaded on the Inventory Code List (for your province or territory). The EYP you provide for your commodity must be based on the estimated market prices at year end. Prices supplied for unpublished commodities should be based on sales or purchases within 12 months either before or after your fiscal year-end. Although it is not mandatory to provide documentation supporting your prices for these commodities, doing so will assist the administration in processing your forms and will increase the likelihood of your price being accepted. Supporting documentation includes:

- receipts from sales or purchases of the commodity; or
- commodity specific price information from appropriate commodity marketing agencies.

If you choose to send in supporting documentation, it must be submitted to your administration using the *AgriStability and AgriInvest Additional Information and Adjustment Request form*. This form and any supporting documents should be sent to your administration at the same time you submit your forms to the Winnipeg Tax Centre (or to the administration if you are a Status Indian) or within your adjustment time frame. Sending the information in at the same time you submit your form ensures that your administration has the information at the time your program form is processed. The administration reserves the right to determine whether submitted EYPs are reasonable for all of your inventory.

### Organic commodities

Producers who report organically produced commodities must be able to provide organic certification upon the request of the administration.

## Section 7: Livestock Inventory Valuation

You must complete this section of Statement A if you had livestock in your inventory during the program year (including livestock carried over from a previous fiscal year and/or carried into the following fiscal year).

**Note:** If you filed with the CRA on the accrual basis for all years, do not complete column "d".

Check the "Yes" box for a decrease in the productive capacity if this operation has undergone a downward structural change specifically because of disaster circumstances during the program year. A decrease in productive capacity means a decrease in the overall amount that you produced.

For example, your livestock was destroyed by CFIA due to disease, check "Yes" to a decrease due to disaster circumstances.

### Livestock lease agreements

If you are involved in a lease agreement, or if you own a portion of an animal, report only your share (e.g., ½ bull).

**Lessee:** If you lease a breeding herd but take only a percentage of the calf crop, report only your share of the herd based on your share of the calf crop, using code 8134, Breeding Females, Leased (not owned).

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**Example:**
If you lease 100 cows but take only 60% of the calf crop, report only 60 cows using code 8134, Breeding Females, Leased (not owned). Report the corresponding number of calves (according to your lease agreement) using the appropriate code for their weight class.

---

**Lessor:** If you own cows but lease them out and take a percentage of the calf crop, report 100% of your cows using the applicable codes found in the Inventory Code Lists. Do not use code 8134, Breeding Females, Leased (not owned). However, report only your share of calves (your share according to the lease agreement) using the appropriate code for their weight class.

### How to Complete the Columns

**Columns a and b:** Report all livestock that you had on hand at the end of your 2013 fiscal period. Report each class of livestock separately. Use the Inventory Code List to identify each code and description for each livestock class.

**Column c:** Report the number of head of each livestock class that you had on hand at the end of your fiscal period. Do not round numbers and do not report dollar values instead of number of head.

**Column d:** If the livestock category you are reporting is shaded on the Inventory Code List, provide an EYP to value your livestock. If the livestock category is marked with an "X" on the Inventory Code List, leave the EYP column blank unless you meet the criteria for submitting your own price.

## Section 8: Crop Inventory Valuation and Productive Capacity

You must complete this part of your Statement A if you meet any of the following criteria:

- you produced or seeded crops or forage (with the expectation of harvest) during the program year;
- you had unseedable acres in the program year (see page 26 for an explanation of unseedable acres);
- you carried over crops or forage in your inventories from your previous fiscal year.

This part of the form is used to

- measure your crop and forage inventory change from the ending amount you reported for the 2012 program year to the ending amount in the 2013 program year.
- establish that your farm has completed a production cycle.
- adjust your reference margins, where necessary, to account for a structural change that occurred in your farming operation.

Provide the contract or identification numbers for any AgriInsurance (production/crop insurance) relating to the crops listed on this page.

Check the "Yes" box for a decrease in productive capacity if the operation has undergone a downward structural change specifically because of disaster circumstances during the program year. A decrease in productive capacity means a decrease in the overall amount that you produced.

For example, if you were unable to seed or harvest some or all of your land due to excessively wet or dry conditions, check "Yes" to a decrease being due to disaster circumstances.

**Note:** If you filed with the CRA on the accrual basis for all years, do not complete column "h".

### Crops/Forage Carried Over From 2012 But No Longer Seeded/Produced in 2013

If you had an ending inventory amount in 2012 for a commodity you stopped producing in 2013, complete columns "a" to "c" of Section 8, and enter zero in the 'acres' and 'quantity produced' columns. Indicate the amount (if any) of ending inventory in column "g".

### Landlords/Tenants

If you are a tenant involved in a crop share, report only your share of the acres and quantities. Landlords are not eligible unless their share of the allowable income is approximately the same as their share of the allowable expenses. This is considered a joint venture.

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**Example:**
Joe rents 300 acres from Bill on terms that he receives 2/3 of the crop, and Bill pays 1/3 of the eligible expenses. In 2013, the rented land produces 300 tonnes of wheat. Joe, the tenant, reports 200 acres and 200 tonnes of wheat (2/3 of both the acreage and the production). Bill, the landlord, reports 100 acres and 100 tonnes of wheat (1/3 of both the acreage and the production).

---

### Commodity Pools

If you sold commodities into a pool you will have to account for the full value of your commodity even if you only received a portion of the payment in your 2013 fiscal year. Report any adjustment or final payments you received or expect to receive for your commodity after your 2013 fiscal year end that were sold into a pool during your 2013 fiscal period as a receivable in Section 11 of the form, using code 4020, Expected Grains and Oilseeds Pool Payments.

---

**Example:**
In 2013 you sold 10 tonnes of wheat through the Canadian Wheat Board. You received initial and adjusted pool payments of $2,554.50 in 2013, and have estimated your projected final return (which will be paid to you in 2014) to be $645.50. Report $2,554.50 as a wheat sale using the code 056. Report $645.50 in Section 11 of the form, using code, 4020, Expected Grains and Oilseeds Pool Payments.

---

### Perishable Horticulture Crops

For a commodity that is considered a perishable horticulture crop (i.e., a horticulture or floriculture crop that spoils or decays easily and cannot be stored for periods longer than 10 months, such as potatoes, apples, carrots, etc), adjustments are made on an accounts receivable basis, and not on an inventory valuation basis.

Do not report ending inventories for perishable crops. Report the Quantity Produced from your 2013 fiscal period. Do not report any production from the previous fiscal year.

See Section 11, "Deferred Income and Receivables" on your Statement A to report any income from sales of 2013 crops that are received in 2014.

### Unseedable Acres

Report all acres that you would normally have seeded in the program year, but could not due to your land being too wet or too dry in the "Unseedable Acres" column of the "Crop Inventory Valuation and Productive Capacity" section. Report your unseedable acres based on what you intended to grow on those acres.

Report all summerfallow, pasture and wasteland acres on lines 17, 18 and 19.

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**Example:**
At the beginning of the year you intended to grow canola on 300 of your acres. However, you were only able to seed 200 of those acres because it was either too wet or too dry. Therefore on your crops inventory, you would report 200 "acres" of canola and 100 "unseedable acres" as canola.

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### Unharvestable Acres

If you grew a commodity and expected to harvest it in the program year but could not harvest it due to reasons beyond your control, report the commodity and corresponding acres, and report your production as zero. Snowed under crops are not included in this section, see "Snowed Under Crops", below.

### Snowed-Under Crops

If, at the end of your 2013 program year, you were unable to harvest some or all of the crop due to snow, report the snowed under crop acres as production. Report the number of acres under the inventory code for that crop and report any estimated production that you may be able to harvest in the next year (if the crop was not salvageable, report a quantity of zero).

Once the crop has been reported using the correct inventory code for that commodity, use code 6826, Harvest Discount Allowance, to report the total acreage (regardless of the commodity) that was snowed under.

**Example:**
You seeded a total of 350 acres. 100 acres were seeded to canola while the other 250 acres were seeded to barley. You were able to harvest 80 of your canola acres and 200 of your barley acres before the remainder of your crops were snowed under. For your crop inventory, report 100 acres for canola and 250 acres for barley, and the actual harvest amount you received from those acres. Report 70 acres as snowed under using code 6826, Harvest Discount Allowance.

### Standing/Unharvested Crops

If your fiscal year-end is such that your farm always has a standing crop (e.g., July 31) do not include the standing crop in inventory.

If your fiscal year-end is such that a standing crop occurs in some years because harvesting may or may not have been completed by fiscal year-end (e.g., September 30), include the standing crop in inventory. Fall and winter crops should also be reported in this manner.

Once the crop has been reported using the correct inventory code for that commodity, use code 6826, Harvest Discount Allowance, to report the total acreage (regardless of the commodity) that was still standing at your fiscal year-end.

**Example**:
You seeded a total of 400 acres to flax. You were only able to harvest 250 of these acres before your fiscal year-end, leaving you with 150 acres still standing. For your crops inventory, report 400 acres for flax, reporting the actual harvest amount you received from those acres. Report 150 acres as standing using code 6826, Harvest Discount Allowance.

### Swath Grazing

If you use swath grazing as a management practice to extend your grazing season, report the number of acres you used for swath grazing using code 5588. Provide (in tonnes) your estimated production and any swath remaining at your fiscal year-end as ending inventory.

### Multi-Stage Crops

If you produce multi stage crops, report all acres of those crops even if no production was expected in the program year. Use the codes from the Inventory Code List that reflect the stage of production for the program year.

In New Brunswick and Nova Scotia, multi stage crops are blueberries (low and high bush), cranberries, grapes, Christmas trees, sod, echinacea and ginseng.

In British Columbia, multi stage crops are apples, blueberries (high bush), cranberries, grapes, sweet cherries, Christmas trees, sod, echinacea and ginseng.

- **Planting Densities for BC Apples and Sweet Cherries:** British Columbia producers who are reporting apples or sweet cherries in Section 8 – Crop Inventory Valuation and Productive Capacity, should report the total acres planted for each commodity. The British Columbia administration will collect detailed information on the variety, age, and density of apples and sweet cherries.

In all other provinces, the multi stage crops are high bush blueberries, grapes, Christmas trees, sod, echinacea and ginseng.

### Berry Producers

In some operations where early harvesting of berries is possible, a second planting of another commodity may occur. If there is expectation of harvest for both commodities in the same program year, report the acreage and production on Section 8 for each commodity.

### Sod Producers

Report your total sod acres (not just those harvested) based on their establishment stage at the end of your fiscal year. Refer to the inventory code list on page 54 of this guide for the codes required to report your sod acres.

**Example 1**:
You seeded 150 acres at the end of 2013 but only harvested those acres in 2014, report the 150 acres using code 6941, Sod, acres seeded.

**Example 2**:
You seeded 150 acres in 2012 but did not harvest those acres until 2014, report the 150 acres using code 6943, Sod, acres growing.

**Note:** Producers in the following regions of British Columbia report your sod acres using code 6937, Sod, acres harvested (BC Coastal Regions).

- Capital (17)
- Cowichan Valley (19)
- Nanaimo (21)
- Alberni-Clayoquot (23)
- Comox-Strathcona (25)
- Powell River (27)
- Fraser Valley (9)
- Greater Vancouver (15)
- Sunshine Coast (29)
- Squamish-Lillooet (31)

If you have more than one harvest within your fiscal year, report the acres only once.

### Christmas Trees

For AgriStability, there are two types of Christmas tree operations, the tree farm and the managed natural stand.

### Tree Farm Operations

This refers to operations that plant their seedlings in a greenhouse, garden or tree farm where they are maintained until harvested.

Report your total acres of trees based on their establishment stage at the end of your fiscal period. Report your production and ending inventories based on the number of trees you had in each of the establishment stages.

**Note:** The "Establishment" stage for Christmas trees (code 6960) represents the first year you planted the seedling or tree in your tree farm. Prior to the "Establishment" stage, report seedlings grown in a greenhouse or garden using nursery codes (e.g., code 7116, Trees and Shrubs, 4 inch). Codes 6961, 6962, 6963 and 6964 represent the years after the "Establishment" stage.

#### Managed Natural Stand

This refers to operations where trees are selected from existing forest and are actively maintained until harvest.

Report the acres of trees that you were actively maintaining as either pre-harvested or harvested. The number of acres you report should be based on 1,000 trees per acre.

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**Example:**
If you had 9,500 pre-harvested trees at the end of your fiscal year, you report 9.5 acres.

---

Report quantity produced based on the number of trees. You only need to report ending inventories and end of year price for your pre-harvested trees. Harvested trees are considered perishable commodities and should be reported as an accounts receivable. See "Section 11 – Deferred Income and Receivables" on page 30 for further information.

### How to Complete the Columns:

**Column a and b:** Report all commodities by code and description that you produced, or had on hand at the end of your fiscal period. Also report all commodities that you intended to produce but could not due to your land being too wet or too dry. Report each grade or variety of crop separately (e.g., report #1 Wheat >14% separately from #1 Wheat <12.5%). Use the Inventory Code List to identify each code and description for each commodity. Leave the code blank if the commodity is not listed in the Inventory Code List.

**Column c:** Report the code for the unit of measurement used to measure the commodity you are reporting. Commodities must be reported using units of measurement (e.g., tonnes), not dollars. Use the same unit of measurement for all entries in a single row. Refer to the Units of Measurement Code List.

**Column d:** Report the number of acres used to produce each crop. Report only those acres for crops that produced or should have produced a crop during the program year.

If you produce multi-stage crops, report all of your acres (even if no production was expected) based on their establishment stage at the end of your fiscal year. See page 27 for information on multi-stage crops.

Do not report your unseedable acres (too wet or too dry to seed) in this column. Unseedable acres are to be reported in column (e).

For commodities not measured in acres, use the unit of

measurement considered standard for that commodity. For example:

- greenhouse operations (including floriculture), report their unit of measurement in square metres, based on productive area.
- maple syrup producers report in hundreds of taps producing. For example, if you have 350 taps producing, report 3.5.

**Column e:** Report the number of acres you intended to seed for each commodity but could not due to the land being too wet or too dry. Report only those acres that would have produced a crop during the program year.

If you intended to produce multi-stage crops, report the unseedable acres for each multi-stage commodity you intended to seed in the program year, had they been seeded.

**Column f:** Report the quantity of the crop that was produced in the program year.

**Column g:** Report the quantity of crop you had at the end of your fiscal period.

**Column h:** If the commodity you are reporting is shaded for your province or territory on the Inventory Code List you must provide an EYP to value your crops. If the commodity you are reporting is marked with an "X" for your province/territory on the Inventory Code List, leave the EYP column blank unless you meet the criteria for submitting your own price.

## Section 9: Livestock Productive Capacity

The information on this part of the form is used to adjust your reference margins, where necessary, to account for a structural change that occurred in your farming operation.

### Livestock Lease Agreements

If you lease animals but do not take 100% of the revenue from the animal, report only your share of the agreement.

For example, if you lease 100 cows but only keep 60% of the calf crop, report 60 cows and follow the instructions below for cow-calf operations.

### Productive Animals

### Code 104 - Cattle

Report the number of cows that calved within the 2013 fiscal year. Calves born in the program year are automatically factored in with each cow reported in this category. Therefore, calves born in the program year should **not** be reported as feeder cattle under Section 9, Livestock Productive Capacity, regardless of whether they were weaned, sold or held over to sell in a different fiscal period. Calves that are held over to the next fiscal period are reported as feeders at that time provided they had an **appreciable gain** in that fiscal period.

**Note:** Calves that are held over to the next fiscal period must still be reported in Section 7, Livestock Inventory Valuation this year.

### Codes 123 and 145 – Hogs

Report a breakdown of the number of sows in the breeding herd within the 2013 fiscal year, ensuring that the sows are categorized based on the type of operation (farrowing or farrow to finish). You can determine the average number of breeding sows by dividing the births in your fiscal year by your average birth rate per sow for the fiscal year. For example, 10,000 births/23 (or your average birth rate per sow per year) is equal to 435 sows.

If your hog operation was only producing for part of the year, your average number of breeding sows will be lower to reflect that the operation was not producing for the entire year. For example, if the farm produced only one litter during the year for many of the sows, the farm would have fewer births, and the size of the breeding herd at the end of the year may not be reflective of the farm size.

If the number of breeding sows was impacted by disaster circumstances ensure that you indicate this on your form by checking the "Yes" box in the section that asks if your productive capacity has decreased due to disaster circumstances.

### Codes 105 and 106 - Number of Feeder Livestock - Cattle

Report the number of animals fed to an appreciable gain in 2013. An appreciable gain is defined as 90 kg (200 lb) weight gain or a minimum of 60 days on feed. Breeding animals, culls, animals that have not been weaned and animals born within the operation in the program year are not reported under this section.

Categorize the animals fed based on the sale weight, if sold

in the program year, or expected sale weight, if not sold in the program year.

### Codes 124 and 125 - Number of Feeder Livestock – Hogs

Report the number of animals fed. Animals fed do not include breeding animals, culls, animals that have not been weaned and weaned animals born in the program year. Categorize the animals fed based on the sale weight if sold in the program year, or expected sale weight if not sold in the program year.

---

**Example:**
You purchased, fed, and sold 100 Isoweans to weanling weight (8 to 50 pounds) and have fed another 100 feeder hogs (50 pounds to slaughter). Assuming that all animals had an appreciable contribution in the program year, report 100 Hogs, Nursery (fed to 50lbs), and 100 Hogs, Feeders (fed over 50lbs).

---

### Custom Fed Livestock (not owned)

Report the number of Animal Feed Days. Animal Feed Days is calculated as the number of animals x number of days each animal was fed. For example: 100 animals fed for 3 months = 100 x 90 = 9,000 feed days.

### Supply Managed Commodities

Report the amount of quota/contract held.

### Ranch Fur Operators

Report the number of females that birthed.

### Other (specify below)

Use the Productive Capacity List on page 67 of this guide to determine the code and the units needed to report commodities that do not fit into the above categories.

## Section 10: Purchased Inputs

All participants, except those who filed with the CRA on the accrual basis, must complete this part of the Statement A if it is relevant to their farming operation.

Report inputs you purchased for use in the production of your agricultural products if they were not used by the end of your fiscal year. Inputs such as fuel, chemicals, purchased seed, feed, embryos, semen, fall application of fertilizers and chemicals, etc. are reported here.

Items reported here should not be reported again under crops or livestock inventory. Use the Commodity and Expense Code Lists to complete this section.

### How to Complete the Columns:

### Code and Description

Report all inputs you had on hand at the end of your fiscal year. This includes fall application of fertilizer and chemicals (if applicable) and prepaid purchases. Use the Expense Code List or the Commodity Code List on at the back of this guide to identify the code and description for each item you are reporting. If your item is not listed, leave the code blank.

### Livestock Owners and Custom Feedlot Operators With Prepared Feed Purchases

Report the value of prepared feed and protein supplements you had on hand at the end of your fiscal year using code 571.

### Ranch Fur Operators With Prepared Feed Purchases

Report the value of prepared feed and protein supplements you had on hand at the end of your fiscal year using code 574.

### End of Year Amount

Report the dollar amount that you had on hand at the end of your fiscal year. Include any applicable 2013 fall applications and any prepaid purchases in 2013 that are designated for the 2014 fiscal year.

---

**Example:**
Based on a December 31 fiscal year-end:
In October 2013, you purchased $45,000 worth of fertilizer. You applied half of this amount in the fall and carried the other half in inventory into the 2014 fiscal year. Report a total of $45,000 in the "End of Year Amount" column.

---

## Section 11: Deferred Income and Receivables

All participants, except those who filed with the CRA on the accrual basis, must complete this part of the Statement A if it is relevant to your farming operation.

Deferred income is income you have chosen to postpone receipt of to the following tax year. A receivable is income that is owed to you for goods delivered or services provided in one

fiscal year, but are not paid to you until the following tax year.

In order for deferred income or a receivable to be considered allowable for AgriStability, it must be associated with income that is considered allowable for the AgriStability program (e.g. a receivable for a commodity sale is allowable; a receivable for machinery rental is non-allowable). For more information on allowable and non-allowable items, visit the program web site or see the *AgriStability Program Handbook*.

AgriInsurance (production/crop insurance) must be reported as a receivable if you have not received your full indemnity before your fiscal year end.

### Commodity Pools

If you sold commodities into a pool but did not receive the full value for the sale of your commodity at your fiscal year end, use code 4020, Expected Grains and Oilseeds Pool Payments, to report any adjustments or final payments you received or expect to receive after your 2013 fiscal year end. If you do not know the amount of the adjustment or final payment at the time of application, you must provide an estimate.

If you have specifically requested one of your pool payments (adjustments, interim, or final) to be deferred from one fiscal year into the next fiscal year, report these deferrals using the commodity code specific to that commodity (i.e., wheat).

### Custom Feedlot Operators

Report any amounts you are owed for custom feeding livestock using code 246.

### Prescribed Drought Region (PDR), Prescribed Flood region (PFR) and Canadian Food Inspection Agency (CFIA) Deferrals

If you deferred a PDR/PFR or CFIA payment from your 2013 fiscal year, report the amount of the deferral. Use the codes from the "PDR/PFR/CFIA Deferred Livestock Codes" chart on page 15.

### Perishable Horticulture Crops

For a commodity that is considered a perishable horticulture crop for AgriStability (i.e., a horticulture or floriculture crop that spoils or decays easily and that cannot be stored for periods longer than 10 months, such as potatoes, apples, carrots, etc.), adjustments are made on an accounts receivable basis and not on an inventory valuation basis.

Report the total actual sales of your 2013 program year crop that occurred in 2014 as an ending receivable, once your entire 2013 crop has been marketed and sold.

Your completed Statement A must be sent by the 2013 program deadline date. If you have not marketed your entire 2013 crop or received all of your income from your 2013 program year at the time of completing your Statement A, use code 4999, *Perishables-Unreported Deferral* and leave the ending receivable blank. This will ensure your Statement A is received by the deadline date and will alert the administration that there is an outstanding receivable. When the ending receivable value is known, submit the information to the administration. The administration cannot process your form until you have provided this amount.

### How to Complete the Columns:

### Code and Description

Report all deferred income and receivables you had at the end of your fiscal year. Use the Commodity Code List and the Program Payments Lists at the back of this guide to identify the code and description for each item you are reporting. If your item is not listed, leave the code blank.

### Ending Receivables and Income Deferred to 2014

Report the dollar value of the account receivable or deferred income item that is owed to you at the end of your fiscal year.

## Section 12: Accounts Payable

All participants, except for those who filed with the CRA on the accrual basis, must complete this part of Statement A if it is relevant to their farming operation. An accounts payable is an expense that you owe for goods and services received but have not paid for by the end of your fiscal year.

In order for an account payable to be considered allowable for the AgriStability program, it must be associated with an expense that is considered allowable for the AgriStability program (e.g., a payable for a livestock purchase is allowable; a payable for building a barn is non-allowable).

Include in this part:

- any expenses for inputs that were not paid for but were on hand in your inventory at the end of your fiscal year (they must also be reported appropriately in Purchased

Inputs); and

- any expenses for feed or livestock that were unpaid but on hand in your inventory at the end of your fiscal year (they must also be reported appropriately on your Crop and/or Livestock Inventory).

Do not include:

- the interest portion of an accounts payable; and
- amounts owed for items purchased through loans, lines of credit, or credit cards that have already been reported as an expense with the CRA for tax.

### Livestock Owners and Custom Feedlot Operators with Prepared Feed Purchases

Report the value of prepared feed and protein supplements which were not paid for by the end of your fiscal year using code 571.

### Livestock Owners with Custom Feeding Expenses

Report custom feeding expenses which were not paid for by the end of your fiscal year using code 573.

### Ranch Fur Operators with Prepared Feed Purchases

Report the value of prepared feed and protein supplements which were not paid for at the end of your fiscal year using code 574.

### How to Complete the Columns:

### Code and Description

Report all the accounts payable you had at the end of your fiscal year. Use the Expense Code List or Commodity Code List to identify the code and description for each item you are reporting. If your item is not listed, please leave the code blank.

### End of Year Amount

Report the dollar amount that you owed for the payable item at the end of your fiscal period.

## Grains, Oilseeds and Special

| Commodity | Code |
|---|---|
| Barley | 003 |
| Beans (Dry Edible) | 004 |
| Borage | 006 |
| Buckwheat | 007 |
| Camelina | 282 |
| Canadian Wheat Board Payments | 002 |
| Canary Seed | 008 |
| Canola | 010 |
| Chick Peas / Garbanzo Beans | 023 |
| Corn | 011 |
| Faba Beans | 012 |
| Field Peas | 013 |
| Flaxseed | 014 |
| Forage (Including Pellets, Silage) | 264 |
| Forage Seed | 015 |
| Grain (Pellets, Screenings, Silage) | 039 |
| Hemp | 030 |
| Kenaf | 317 |
| Khorasan Wheat / Kamut | 036 |
| Lathyrus | 040 |
| Lentils | 041 |
| Lupins | 042 |
| Millet | 043 |
| Mixed Grain | 024 |
| Mustard Seed | 044 |
| Niger Seed / Niger Thistle | 283 |
| Oats | 045 |
| Oilseed Radish | 038 |
| Prepared Feed and Protein Supplements (Itemized) | 046 |
| Quinoa | 047 |
| Rice | 048 |
| Rye | 049 |
| Safflower | 050 |
| Soybeans | 053 |
| Spelt | 037 |
| Straw | 267 |
| Sugar Beets (Including Molasses) | 268 |
| Sunflowers | 054 |
| Tobacco | 269 |
| Triticale | 055 |
| Vegetable Seed (Seed Production Only) | 051 |
| Wheat | 056 |

## Edible Horticulture

| Commodity | Code |
|---|---|
| Flowers (Edible) | 180 |
| Mushrooms (Including Spawn) | 131 |
| Nuts (All) | 140 |
| Weeds (Edible) | 211 |
| **Berries** | |
| Blackberries | 066 |
| Blueberries | 067 |
| Cranberries | 068 |
| Currants (Black, Red) | 065 |
| Elderberries | 074 |
| Gooseberries | 069 |
| Haskap | 075 |
| Loganberries | 070 |
| Raspberries | 071 |
| Saskatoon Berries | 072 |
| Seabuckthorn | 076 |
| Strawberries | 073 |
| **Fruit** | |
| Apples | 060 |
| Apricots | 091 |
| Cantaloupe | 168 |
| Cherries (Sweet, Sour) | 092 |
| Fruit Juice | 081 |
| Grapefruit | 082 |
| Grapes | 083 |
| Kiwi Fruit | 084 |
| Lemons | 085 |
| Melons | 185 |
| Nectarines | 093 |
| Oranges | 086 |
| Peaches | 094 |
| Pears | 095 |
| Plums | 096 |
| Prunes | 097 |
| Watermelon | 087 |
| Wine | 088 |
| **Herbs And Spices** | |
| Anise | 101 |
| Basil | 102 |
| Caraway Seed | 103 |
| Chives | 104 |
| Cilantro | 105 |
| Comfrey | 106 |
| Coriander | 107 |
| Dill | 108 |
| Fennel | 110 |
| Fenugreek | 111 |
| Garlic | 113 |
| Ginseng | 114 |
| Marjoram | 115 |
| Mint | 116 |
| Monarada | 117 |
| Oregano | 118 |
| Parsley | 119 |
| Pepper | 120 |
| Rosemary | 121 |
| Sage | 122 |
| Salsify | 123 |

## Edible Horticulture

| Commodity | Code |
|---|---|
| Summer Savory | 125 |
| Tarragon | 126 |
| Thyme | 127 |
| Watercress | 128 |
| Echinacea | 142 |
| Cumin | 144 |
| Chervil | 158 |
| Fireweed | 377 |
| Lemon Balm | 378 |
| Lavender | 379 |
| Gingko Biloba | 380 |
| St. Johns Wort | 381 |
| **Vegetables** | |
| Artichokes | 160 |
| Asparagus | 161 |
| Beans, Fresh | 025 |
| Beets | 162 |
| Bok Choi | 163 |
| Broccoflower | 164 |
| Broccoli | 165 |
| Brussels Sprouts | 166 |
| Cabbage | 167 |
| Carrots | 169 |
| Cauliflower | 170 |
| Celery | 171 |
| Chinese Vegetables | 173 |
| Collards | 174 |
| Cucumbers | 175 |
| Eggplant | 176 |
| Endive | 177 |
| Fiddleheads | 179 |
| Horseradish | 181 |
| Kohlrabi | 182 |
| Leeks | 183 |
| Lettuce | 184 |
| Mustard Leaves | 186 |
| Onions | 187 |
| Parsnip | 190 |
| Peppers | 191 |
| Potatoes And By-Products | 147 |
| Pumpkins | 192 |
| Radish | 193 |
| Rhubarb | 194 |
| Arugula / Rocket | 195 |
| Rutabagas | 197 |
| Shallots | 198 |
| Spinach | 201 |
| Squash | 202 |
| Sweet Corn | 203 |
| Sweet Peas | 204 |
| Sweet Potatoes / Yams | 205 |
| Swiss Chard | 206 |
| Tomatoes | 207 |
| Turnips | 208 |
| Vegetable Marrow | 209 |
| Witloof Chicory | 212 |
| Zucchini | 213 |
| Kale | 214 |

## Edible Horticulture

| Commodity | Code |
|---|---|
| Gherkins | 221 |
| Green Peas | 223 |
| Okra | 227 |
| Stevia | 230 |
| **Vegetables – Greenhouse** | |
| Cherry Tomatoes | 233 |
| Cucumbers | 234 |
| Lettuce | 235 |
| Peppers | 236 |
| Tomatoes | 237 |

## Non-Edible Horticulture

| Commodity | Code |
|---|---|
| Bedding Plants | 132 |
| Flowers and Ornamental Foliage | 133 |
| Fruits and Vegetables (Non-Edible) | 134 |
| Seeds and Bulbs | 135 |
| Shrubs | 136 |
| Sod | 137 |
| Trees (Cultivated Christmas) | 138 |
| Trees (Fruit and Ornamental) | 139 |

## Income Feed Codes

| Commodity | Code |
|---|---|
| **Custom Feedlot Operator Income** | |
| Custom Feedlot Operator (Itemized Invoices) - Qualifying Feed and Protein Supplements | 243 |
| Custom Feedlot Operator Income (Non-Itemized Invoices) - Qualifying Prepared Feed | 246 |
| Other Custom Feeding Income (Itemized) | 576 |

## Expense Feed Codes

| Commodity | Code |
|---|---|
| **Livestock Owners and Custom Feedlot Operators With Prepared Feed Purchases** | |
| Prepared Feed and Protein Supplements (Itemized) | 046 |
| Other Feed Charges (Itemized) | 570 |
| Prepared Feed and Purchases (Non-Itemized) | 571 |
| **Livestock Owners and Custom Feeding Expenses** | |
| Other Custom Feeding Expenses (Itemized) | 572 |
| Custom Feeding Expenses (Non-Itemized) | 573 |
| Livestock Owners Custom Feeding Expense (Itemized) Qualifying Feed and Protein Supplements | 577 |

## Expense Feed Codes

| Commodity | Code |
|---|---|
| **Ranch Fur Operators with Prepared Feed Purchases** | |
| Prepared Feed and Protein Supplements (Itemized) | 046 |
| Ranch Fur Operators Other Feed Expenses (Itemized) | 310 |
| Ranch Fur Operators Feed Purchases (Non-Itemized) | 574 |

## Poultry, Fowl, Ratites

| Commodity | Code |
|---|---|
| Partridge | 323 |
| Quail | 324 |
| Taiwanese Chickens | 325 |
| Silkies | 326 |
| Pigeons | 327 |
| Ducks | 332 |
| Geese | 333 |
| Turkeys | 334 |
| Pheasants | 338 |
| Turkey Eggs | 342 |
| Chickens, Eggs for Consumption | 343 |
| Chickens, Eggs for Hatching | 344 |
| Chickens | 366 |
| Ostriches | 371 |
| Rheas | 372 |
| Emus | 373 |
| Chickens, Eggs (Non-Supply Managed) | 589 |
| Chickens (Non-Supply Managed) | 590 |
| Turkeys (Non-Supply Managed) | 591 |

## Prescribed Drought Region (PDR)/CFIA Livestock Codes

| Commodity | Code |
|---|---|
| Deferred Bovine Cattle | 150 |
| Deferred Bison | 151 |
| Deferred Goat | 152 |
| Deferred Sheep | 153 |
| Deferred Deer | 154 |
| Deferred Elk | 155 |
| Deferred Horse for PMU Sales | 156 |
| Deferred Other Breeding Animals | 157 |

## Livestock

| Commodity | Code |
|---|---|
| Pot Bellied Pigs | 239 |
| Chinchilla | 240 |
| Fox | 241 |
| Mink | 242 |
| Reindeer | 244 |
| Wild Boar | 247 |
| Bees, Leaf Cutter | 312 |
| Dogs (Kennels and Pet Breeding Excluded) | 313 |
| Horses | 316 |
| Swine | 341 |
| Bison | 350 |
| Deer | 352 |
| Elk | 353 |
| Goats | 354 |
| Llamas | 355 |
| Rabbits | 356 |
| Donkeys / Mules | 367 |
| Groundhogs / Hedgehogs | 369 |
| Alpacas | 370 |
| Bees, Honey | 374 |
| Cattle, Cows and Bulls | 706 |
| Cattle, Calves | 719 |
| Cattle, Fat / Slaughter | 720 |
| Cattle, Feeder | 721 |
| Cattle, Purebred Breeding | 722 |
| Sheep, Lambs | 723 |
| Sheep, Ewes and Rams | 734 |

## Other Products

| Commodity | Code |
|---|---|
| Honey | 129 |
| Maple Products | 130 |
| Wood | 259 |
| Fish Meal | 263 |
| Manure | 318 |
| Milk and Cream (Cattle) | 319 |
| Pregnant Mare Urine (PMU) | 322 |
| Wool | 328 |
| Bee By-Products | 375 |
| Pollination Services Fee | 376 |
| Milk and Cream (Non-Supply Managed) | 592 |
| Semen and Embryos | 712 |
| Elk Velvet | 764 |

**Note:** For information on any commodities not included in this listing, contact your Administration.

# Program Payment List A

See the following lists to determine the correct code to be used for reporting the payment type on Statement A or on Statement B.

Program payments received from the following list of payments as compensation for commodity income or loss are included in calculating your AgriStability program year production margin. Program payments received directly for the loss of an allowable commodity (e.g., AgriInsurance/production or crop insurance, hail insurance, private insurance for eligible commodities, or wildlife damage compensation) will be included in the calculation of your ANS for AgriInvest.

| PROGRAM PAYMENT | CODE |
|---|---|
| **Alberta Farm Recovery Plan (AFRP)** | **580** |
| **Alberta Livestock Price Insurance Programs (CPIP, HPIP)** | **620** |
| **Bovine Spongiform Encephalopathy (BSE) Recovery Program** | **468** |
| **Canada – Alberta Excess Moisture Initiative (CAEMI, CAEMI II)** | **610** |
| **Canada – Alberta Feed Transportation Assistance Initiative (CAFTAI)** | **618** |
| **Canada – Alberta Pasture Recovery Initiative (CAPRI)** | **608** |
| **Canada – Alberta Salmonella Enteritidis Initiative** | **658** |
| **Canada – Alberta Seed Potato Assistance Program** | **599** |
| **Canada – British Columbia Excess Moisture Initiative** | **624** |
| **Canada – British Columbia Feed Assistance and Pasture Restoration Initiative** | **625** |
| **Canada – Manitoba Avian Influenza Assistance Initiative** | **621** |
| **2010 Canada – Manitoba Excess Moisture Assistance Program** | **611** |
| **2011 Canada – Manitoba Forage Shortfall and Restoration Assistance Initiative** | **660** |
| **Canada – Manitoba Feed and Transportation Assistance Initiative** | **617** |
| **Canada – New Brunswick Excess Moisture Initiative** | **659** |
| **Canada – New Brunswick Honey Bee Revitalization Initiative** | **578** |
| **2012 Canada – Ontario Forage and Livestock Transportation Assistance Initiative** | **662** |
| **Canada – Saskatchewan Excess Moisture Program** | **612** |
| **Canada – Saskatchewan Pasture Recovery Initiative (CSPRI)** | **613** |
| **Canadian Food Inspection Agency (CFIA) Payment for allowable commodities** | **663** |
| **Canadian Food Inspection Agency (CFIA) Payment for supply managed commodities** | **664** |
| **Canadian Food Inspection Agency (CFIA) Payment for other amounts** | **665** |
| **Circovirus Inoculation Program (CIP) (all provinces)** | **579** |
| **Cost of Production Payment** | **426** |
| **Crop Cover Protection Program** | **473** |
| **AgriInsurance (Production/Crop/Hail insurance)** | |
| Grains, oilseeds, and special crops | **401** |
| Edible horticulture crops | **402** |
| Non-edible horticulture crops | **470** |
| Other commodities | **463** |
| **Cull Breeding Swine Program (all provinces)** | **582** |
| **Farm Income Payment (FIP) Direct** | **485** |
| **Farm Income Payment (FIP) General** | **484** |
| **Fed Cattle Set-Aside Program (all provinces)** | **483** |
| **Feeder Calf Set-Aside Program (all provinces)** | **482** |
| **Grain and Oilseed Program Payment (GOPP)** | **486** |
| **Insurance proceeds for allowable expense items** | **406** |
| **Livestock Feed Insurance Program** | **412** |
| **2011 Manitoba AgriRecovery Program (allowable income)** | **626** |
| **Manitoba Assiniboine Valley Producers Flood Assistance Program** | **564** |

| PROGRAM PAYMENT | CODE |
|---|---|
| Manitoba Cull Animal Program | 492 |
| Manitoba Drought Assistance Program | 489 |
| Manitoba Feeder Assistance Program | 480 |
| Manitoba Flood: Building and Action Recovery Program (allowable income) | 623 |
| Manitoba Forage Assistance Program (MFAP) | 597 |
| Manitoba Forage Restoration Assistance Program | 595 |
| Manitoba Interlake Unseeded Land Restoration Program | 609 |
| Manitoba Livestock Feed Assistance Program | 594 |
| Manitoba Other Ruminant Industry Transitional Program | 488 |
| Manitoba Slaughter Deficiency Program | 481 |
| Manitoba Spring Blizzard Livestock Mortalities Assistance Program | 628 |
| New Brunswick Potato Storage Assistance Program | 615 |
| Nova Scotia Modified BSE Recovery Program | 491 |
| Nova Scotia Ruminant Industry Support Program | 487 |
| Ontario Juice Grape Transition Program | 551 |
| Ontario Special Beekeepers Fund | 552 |
| Ontario Tornado Assistance Initiative | 614 |
| Orchard and Vineyards Transition Program | 583 |
| Other AgriRecovery Program (allowable income)** | 627 |
| PEI Potato Assistance Program | 598 |
| Plum Pox Eradication | 600 |
| Private Insurance Proceeds for Allowable Commodities | 661 |
| Saskatchewan Cattle and Hog Support Program | 593 |
| Saskatchewan Cull Animal Program | 494 |
| Saskatchewan Feed and Forage Program | 616 |
| Saskatchewan Herd Retention Program | 493 |
| Shoal Lakes Agriculture Flooding Assistance Program (allowable income) | 622 |
| Transitional Industry Support Program (TISP) | 498 |
| Waterfowl/Wildlife Damage Compensation | |
| Grains, oilseeds, and special crops | 418 |
| Horticulture | 419 |
| Other commodities | 425 |

**This code should only be used for AgriRecovery programs (allowable for AgriStability) that are not specifically listed above.

Program payments received from the following list of payments as compensation for commodity income or loss are **NOT** included in calculating your AgriStability program year production margin or your ANS for AgriInvest.

| PROGRAM PAYMENT | CODE |
|---|---|
| **Alberta Spring Price Endorsement** | **495** |
| **Alternate Land Use Services (ALUS)** | **557** |
| **BC Bovine Tuberculosis Assistance Program** | **596** |
| **Canada – Manitoba Farm Stewardship Program** | **563** |
| **Canada – Ontario Grain and Oilseed Payment** | **410** |
| **Canada – Ontario Grain Stabilization Payment** | **410** |
| **Canadian Agricultural Skills Service (CASS)** | **561** |
| **Canadian Farm Business Advisory Service** | **562** |
| **Canadian Farm Families Options Program** | **420** |
| **Canadian Food Inspection Agency (CFIA) Payment for non-allowable commodities** | **587** |
| **CAIS Inventory Transition Initiative (CITI)** | **421** |
| **Dairy Subsidies** | **435** |
| **Green Plan, Farm Based Program** | |
| Permanent cover practices | **466** |
| **Hog Farm Transition Program** | **607** |
| **Industry Transition Production Assistance Program** | **478** |
| **Management Training Credit** | **558** |
| **2011 Manitoba AgriRecovery Program (non-allowable income)** | **630** |
| **Manitoba Farmland School Tax Rebate Program** | **556** |
| **Manitoba Flood: Building and Action Recovery Program (non-allowable income)** | **631** |
| **Manitoba Ruminant Assistance Program** | **584** |
| **Market Revenue Insurance (MRI)** | |
| Grains, oilseeds, and special crops | **410** |
| Edible horticulture crops | **411** |
| Non-edible horticulture crops | **474** |
| **New Brunswick Honey Bee Revitalization Initiative (provincial payment)** | **604** |
| **Nova Scotia Hog Transition Program** | **555** |
| **Nova Scotia Margin Enhancement Program** | **554** |
| **Nova Scotia Transitional Assistance Program for Ruminant Livestock and Hogs** | **585** |
| **Ontario Cattle, Hog and Horticulture Payment** | **581** |
| **Ontario Cost Recognition Top-Up** | **553** |
| **Ontario Duponchelia Assistance** | **602** |
| **Ontario Edible Horticulture Crop Payment** | **475** |
| **Ontario Grain and Oilseed Program Payment** | **471** |
| **Ontario Inventory Transition Payment** | **441** |
| **Ontario Risk Management Program** | **565** |
| **Other AgriRecovery Program (non-allowable income)**** | **632** |
| **Production Insurance (PI) Premium Adjustment** | **499** |
| **Saskatchewan Crop Insurance Premium Adjustment (CIPA)** | **619** |
| **Shoal Lakes Agriculture Flooding Assistance Program (non-allowable income)** | **629** |
| **Saskatchewan Farm and Ranch Water Infrastructure Program (FRWIP)** | **601** |
| **Special Farm Assistance** | **560** |
| **Tobacco Transition Program** | **606** |
| **Transitional Financial Assistance Program (TFA)** | **427** |
| **Young Farmer Rebate** | **559** |

**This code should only be used for AgriRecovery programs (non-allowable for AgriStability) that are not specifically listed above.

To find the code for your commodity, locate the name of your commodity and look under the column for your province or territory.

- If the box is blank, the code cannot be used in your province or territory.
- If the box is marked with an X, use this code on your form. The administration will assign a price for the commodity. You can submit your own price for this commodity only if you meet the criteria outlined in the Guide.
- If the box is shaded, use this code on your form. You must provide your own price for this commodity. Refer to the guide for more information.

## Edible Horticulture

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 4990 | Cranberries (establishment stage) | | | | | | |
| 4991 | Cranberries (1st year of production) | | | | | | |
| 4992 | Cranberries (2nd year of production) | | | | | | |
| 4993 | Cranberries (3rd year of production) | | | | | | |
| 4994 | Cranberries (4+ years of production) | | | | | | |
| 4995 | Grapes (Planting Year) | | | | | | |
| 4996 | Grapes (Non-Bearing Year) | | | | | | |
| 4997 | Grapes (Year 1 of production) | | | | | | |
| 4998 | Grapes (Year 2+ of production) | | | | | | |
| 5000 | Blackberries | | | | | | |
| 5004 | Blueberries, Lowbush | | | | | | |
| 5006 | Cranberries | | | | | | |
| 5007 | Currants, Black | | | | | | |
| 5009 | Currants, Red | | | | | | |
| 5010 | Elderberries | | | | | | |
| 5012 | Gooseberries | | | | | | |
| 5016 | Loganberries | | | | | | |
| 5018 | Raspberries | | | | | | |
| 5020 | Saskatoon Berries | | | | | | |
| 5021 | Haskap | | | | | | |
| 5022 | Seabuckthorn, Berries | | | | | | |
| 5024 | Strawberries | | | | | | |
| 5030 | Apples | | | | | | |
| 5031 | Apples, Organic | | | | | | |
| 5032 | Apricots | | | | | | |
| 5034 | Artichokes | | | | | | |
| 5036 | Cantaloupes | | | | | | |
| 5038 | Cherries, Sour | | | | | | |
| 5040 | Cherries, Sweet | | | | | | |
| 5042 | Grapefruit | | | | | | |
| 5044 | Kiwi Fruit | | | | | | |

## Edible Horticulture

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 5046 | Lemons | | | | | | |
| 5048 | Nectarines | | | | | | |
| 5050 | Oranges | | | | | | |
| 5052 | Peaches | | | | | | |
| 5054 | Pears | | | | | | |
| 5056 | Plums | | | | | | |
| 5058 | Prunes | | | | | | |
| 5059 | Blueberries, High bush (Planting Year) | | | | | | |
| 5060 | Blueberries, High bush (Non-Bearing Year) | | | | | | |
| 5061 | Blueberries, High bush (Years 1 to 2 of Production) | | | | | | |
| 5062 | Blueberries, High bush (Years 3 to 6 of Production) | | | | | | |
| 5063 | Blueberries, High bush (Years 7 to 9 of Production) | | | | | | |
| 5064 | Blueberries, High bush (Years 10+ of Production) | | | | | | |
| 5066 | Wine (Bottled) | | | | | | |
| 5067 | Wine (Bulk/pre-bottled) | | | | | | |
| 5095 | Blueberries, Low bush (establishment stage) | | | | | | |
| 5096 | Blueberries, Low bush (primary production – 1st and 2nd harvest crop) | | | | | | |
| 5097 | Blueberries, Low bush (secondary production – 3rd and 4th harvest crop) | | | | | | |
| 5098 | Blueberries, Low bush (mature/full production) | | | | | | |
| 5099 | Blueberries, Low bush (burn/sprout/mow) | | | | | | |
| 6850 | Anise | | | | | | |
| 6851 | Arugula | | | | | | |
| 6852 | Basil | | | | | | |
| 6854 | Borage | | | | | | |
| 6855 | Chervil | | | | | | |
| 6856 | Chives | | | | | | |
| 6858 | Cilantro | | | | | | |
| 6860 | Comfrey | | | | | | |
| 6862 | Coriander | | X | | | | |
| 6864 | Cumin | | | | | | |
| 6866 | Dill | | | | | | |
| 6867 | Echinacea, Root Harvested | | | | | | |
| 6869 | Echinacea, Establishment | | | | | | |
| 6870 | Evening Primrose | | | | | | |
| 6872 | Fennel | | | | | | |
| 6874 | Fenugreek | | | | | | |
| 6876 | Fireweed | | | | | | |
| 6877 | Ginseng, Root Harvested | | | | | | |
| 6879 | Ginseng, Establishment Stage | | | | | | |
| 6880 | Marjoram | | | | | | |

## Edible Horticulture

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 6881 | Lemon Balm | | | | | | |
| 6882 | Mint | | | | | | |
| 6883 | Lavender | | | | | | |
| 6884 | Monarada | | | | | | |
| 6886 | Oregano | | | | | | |
| 6888 | Parsley | | | | | | |
| 6892 | Rosemary | | | | | | |
| 6893 | Gingko Biloba | | | | | | |
| 6894 | Sage | | | | | | |
| 6896 | St. Johns Wort | | | | | | |
| 6898 | Stevia | | | | | | |
| 6900 | Summer Savory | | | | | | |
| 6902 | Tarragon | | | | | | |
| 6903 | Thyme | | | | | | |
| 6904 | Water Cress | | | | | | |
| 6920 | Kenaf | | | | | | |
| 6922 | Okra | | | | | | |
| 6928 | Mushrooms, Brown | | | | | | |
| 6929 | Mushrooms, White | | | | | | |
| 6930 | Maple Syrup | | | | | | |
| 6931 | Maple Syrup, Vacuum | | | | | | |
| 6933 | Rice, Wild | | | | | | |
| 6934 | Mustard Leaves | | | | | | |
| 6936 | Oilseed, Radish | | | | | | |
| 6938 | Radish Seed, Fodder | | | | | | |
| 6940 | Radish Seed, Organic | | | | | | |
| 6946 | Sugar Beets | | | | | | |
| 6948 | Tobacco | | | | | | |
| 6970 | Beans, Adzuki | | | | | | |
| 6972 | Beans, Broad | | | | | | |
| 6974 | Beans, Green | | | | | | |
| 6975 | Beans, Green, Organic | | | | | | |
| 6976 | Beans, Jacob | | | | | | |
| 6978 | Bean, Lima | | | | | | |
| 6980 | Bean, Mung | | | | | | |
| 6982 | Beans, Snap | | | | | | |
| 6983 | Beans, Snap, Fresh | | | | | | |
| 6984 | Beans, Soldier | | | | | | |
| 6986 | Beans, Wax | | | | | | |
| 6988 | Seabuckthorn, Leaves | | | | | | |
| 6990 | Potatoes, Processing | | | | | | |

## Edible Horticulture

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 6991 | Potatoes, Organic | | | | | | |
| 6992 | Potatoes, Seed | | | | | | |
| 6994 | Potatoes, Sweet | | | | | | |
| 6996 | Potatoes, Table | | | | | | |
| 7200 | Potatoes, Mini-tuber | | | | | | |
| 7202 | Potatoes, Pre-elite | | | | | | |
| 7204 | Potatoes, Elite 1 | | | | | | |
| 7206 | Potatoes, Elite 2 | | | | | | |
| 6998 | Asparagus | | | | | | |
| 7000 | Beets | | | | | | |
| 7002 | Bok Choi | | | | | | |
| 7004 | Broccoflower | | | | | | |
| 7006 | Broccoli | | | | | | |
| 7008 | Brussels Sprouts | | | | | | |
| 7010 | Cabbage | | | | | | |
| 7012 | Cabbage, Chinese | | | | | | |
| 7014 | Carrots | | | | | | |
| 7015 | Carrots, Organic | | | | | | |
| 7016 | Cauliflower | | | | | | |
| 7018 | Celery | | | | | | |
| 7020 | Collards | | | | | | |
| 7022 | Corn, Sweet | | | | | | |
| 7024 | Cucumbers | | | | | | |
| 7026 | Cucumber, English | | | | | | |
| 7030 | Egg Plant | | | | | | |
| 7032 | Endive | | | | | | |
| 7034 | Fiddle Heads | | | | | | |
| 7035 | Edible Flowers | | | | | | |
| 7036 | Garlic | | | | | | |
| 7037 | Garlic, Organic | | | | | | |
| 7038 | Gherkins | | | | | | |
| 7039 | Hazelnuts | | | | | | |
| 7040 | Horseradish, Condiment | | | | | | |
| 7042 | Horseradish, Enzyme | | | | | | |
| 7044 | Kohlrabi | | | | | | |
| 7046 | Leeks | | | | | | |
| 7047 | Leeks, Organic | | | | | | |
| 7048 | Lettuce | | | | | | |
| 7049 | Lettuce, Organic | | | | | | |
| 7052 | Lettuce, Romaine | | | | | | |
| 7054 | Melons | | | | | | |

## Edible Horticulture

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 7056 | Onions | | | | | | |
| 7057 | Onions, Organic | | | | | | |
| 7058 | Parsnips | | | | | | |
| 7060 | Peas, Green, Fresh | | | | | | |
| 7062 | Peas, Sweet | | | | | | |
| 7064 | Peppers, Green | | | | | | |
| 7068 | Pumpkin | | | | | | |
| 7069 | Gourds | | | | | | |
| 7070 | Radish | | | | | | |
| 7072 | Rhubarb | | | | | | |
| 7074 | Rutabagas | | | | | | |
| 7076 | Salsify | | | | | | |
| 7078 | Scorzonera | | | | | | |
| 7080 | Shallots | | | | | | |
| 7082 | Spinach | | | | | | |
| 7083 | Spinach, Organic | | | | | | |
| 7084 | Squash | | | | | | |
| 7086 | Swiss Chard | | | | | | |
| 7087 | Swiss Chard, Organic | | | | | | |
| 7088 | Tomatoes | | | | | | |
| 7094 | Turnips | | | | | | |
| 7096 | Watermelon | | | | | | |
| 7098 | Zucchini | | | | | | |
| 7099 | Kale, Organic | | | | | | |
| 7028 | Cucumbers, Greenhouse | | | | | | |
| 7050 | Lettuce, Greenhouse | | | | | | |
| 7066 | Peppers, Greenhouse | | | | | | |
| 7090 | Tomatoes, Cherry, Greenhouse | | | | | | |
| 7092 | Tomatoes, Greenhouse | | | | | | |

## Forage

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 5560 | Alfalfa | | | | | | |
| 5562 | Greenfeed | | | | | | |
| 5564 | Hay, Alfalfa | | | | | | |
| 5566 | Hay, Alfalfa, Organic | | | | | | |
| 5568 | Hay, Alfalfa/Brome | | | | | | |
| 5570 | Hay, Alfalfa/Grass | | | | | | |
| 5572 | Hay, Clover | | | | | | |
| 5574 | Hay, Grass | | | | | | |
| 5576 | Hay, Other | | | | | | |

## Forage

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 5578 | Hay, Slough | | | | | | |
| 5579 | Hay, Timothy | | | | | | |
| 5580 | Haylage | | | | | | |
| 5582 | Millet | | | | | | |
| 5583 | Silage, Corn | | | | | | |
| 5584 | Silage | | | | | | |
| 5586 | Straw | | | | | | |
| 5588 | Swath Grazing | | | | | | |

## Forage Seed

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 5592 | Grass, Wheat, Crested, Common Seed | | | | | | |
| 5593 | Grass, Wheat, Intermediate Common Seed | | | | | | |
| 5594 | Grass, Wheat, Slender Common Seed | | | | | | |
| 5595 | Grass, Wheat, Pubescent Common Seed | | | | | | |
| 5596 | Grass, Wheat, Crested, Pedigreed Seed | | | | | | |
| 5597 | Grass, Wheat, Intermediate Pedigreed Seed | | | | | | |
| 5598 | Grass, Wheat, Slender Pedigreed Seed | | | | | | |
| 5599 | Grass, Wheat, Pubescent Pedigreed Seed | | | | | | |
| 5600 | Alfalfa, Common Seed | | | | | | |
| 5602 | Alfalfa, Pedigreed Seed | | | | | | |
| 5603 | Alfalfa, Organic, Seed | | | | | | |
| 5604 | Bentgrass, Common Seed | | | | | | |
| 5606 | Bentgrass, Pedigreed Seed | | | | | | |
| 5608 | Birdsfoot Trefoil, Common Seed | | | | | | |
| 5610 | Birdsfoot Trefoil, Pedigreed Seed | | | | | | |
| 5612 | Blue Grama, Common Seed | | | | | | |
| 5614 | Blue Grama, Pedigreed Seed | | | | | | |
| 5615 | Native, Sideoats Grama | | | | | | |
| 5619 | Clover, Organic, Seed | | | | | | |
| 5620 | Clover, Alsike, Common Seed | | | | | | |
| 5622 | Clover, Alsike, Pedigreed Seed | | | | | | |
| 5624 | Clover, Kura, Common Seed | | | | | | |
| 5626 | Clover, Kura, Pedigreed Seed | | | | | | |
| 5628 | Clover, Other, Common Seed | | | | | | |
| 5636 | Clover, Sweet, Common Seed | | | | | | |
| 5638 | Clover, Sweet, Pedigreed Seed | | | | | | |
| 5640 | Fescue, Meadow, Common Seed | | | | | | |
| 5642 | Fescue, Meadow, Pedigreed Seed | | | | | | |
| 5644 | Fescue, Tall, Forage, Common Seed | | | | | | |
| 5646 | Fescue, Tall, Forage, Pedigreed Seed | | | | | | |

## Forage Seed

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 5648 | Fescue, Tall, Turf, Common Seed | | | | | | |
| 5650 | Fescue, Tall, Turf, Pedigreed Seed | | | | | | |
| 5652 | Fescues, Other, Common Seed | | | | | | |
| 5656 | Grass, Green Needle, Common Seed | | | | | | |
| 5658 | Grass, Green Needle, Pedigreed Seed | | | | | | |
| 5659 | Native, Needle and Thread | | | | | | |
| 5660 | Grass, Indian, Common Seed | | | | | | |
| 5662 | Grass, Indian, Pedigreed Seed | | | | | | |
| 5664 | Grass, June, Common Seed | | | | | | |
| 5666 | Grass, June, Pedigreed Seed | | | | | | |
| 5668 | Grass, Kentucky Blue, Common Seed | | | | | | |
| 5670 | Grass, Kentucky Blue, Pedigreed Seed | | | | | | |
| 5671 | Grass, Fowl Blue | | | | | | |
| 5672 | Grass, Orchard, Common Seed | | | | | | |
| 5674 | Grass, Orchard, Pedigreed Seed | | | | | | |
| 5676 | Grass, Other, Common Seed | | | | | | |
| 5680 | Grass, Reed Canary, Common Seed | | | | | | |
| 5682 | Grass, Reed Canary, Pedigreed Seed | | | | | | |
| 5683 | Native, Bluestem, Big | | | | | | |
| 5684 | Grass, Switch, Common Seed | | | | | | |
| 5685 | Native, Bluestem, Little | | | | | | |
| 5686 | Grass, Switch, Pedigreed Seed | | | | | | |
| 5687 | Native, Prairie Sandreed | | | | | | |
| 5688 | Grass, Tufted Hair, Common Seed | | | | | | |
| 5689 | Native, Prairie Cordgrass | | | | | | |
| 5690 | Grass, Tufted Hair, Pedigreed Seed | | | | | | |
| 5691 | Native Wheatgrass, Western | | | | | | |
| 5693 | Native Wheatgrass, Northern | | | | | | |
| 5695 | Native Wheatgrass, Streambank | | | | | | |
| 5696 | Milkvetch, Common Seed | | | | | | |
| 5697 | Milkvetch, Canada | | | | | | |
| 5698 | Milkvetch, Pedigreed Seed | | | | | | |
| 5699 | Milkvetch, American | | | | | | |
| 5700 | Millet, Common Seed | | | | | | |
| 5702 | Millet, Pedigreed Seed | | | | | | |
| 5704 | Rye Grass, Annual, Common Seed | | | | | | |
| 5706 | Rye Grass, Annual, Pedigreed Seed | | | | | | |
| 5708 | Rye Grass, Perennial, Common Seed | | | | | | |
| 5709 | Rye Grass, Native, Canada Wild | | | | | | |
| 5714 | Rye, Grass, Perennial, Pedigreed Seed | | | | | | |
| 5716 | Sainfoin, Common Seed | | | | | | |

## Forage Seed

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 5718 | Sainfoin, Pedigreed Seed | | | | | | |
| 5720 | Timothy, Common Seed | | | | | | |
| 5722 | Timothy, Pedigreed Seed | | | | | | |
| 5723 | Bromes, Smooth, Common Seed | | | | | | |
| 5724 | Bromes, Meadow, Common Seed | | | | | | |
| 5725 | Bromes, Smooth, Pedigreed Seed | | | | | | |
| 5726 | Bromes, Meadow, Pedigreed Seed | | | | | | |
| 5727 | Fescue, Red, Creeping, Common Seed | | | | | | |
| 5728 | Fescue, Red, Creeping, Pedigreed Seed | | | | | | |
| 5729 | Chickling Vetch, Seed | | | | | | |
| 5731 | Clover, Red, Common Seed, Single Cut | | | | | | |
| 5732 | Clover, Red, Common Seed, Double Cut | | | | | | |
| 5733 | Clover, Red, Pedigreed Seed, Single Cut | | | | | | |
| 5734 | Clover, Red, Pedigreed Seed, Double Cut | | | | | | |
| 5730 | Sloughgrass, American | | | | | | |
| 5736 | Black Medic | | | | | | |
| 5742 | Niger Thistle | | | | | | |

## Grains and Oilseeds

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 5070 | Kamut | | | | | | |
| 5072 | Kamut, Organic | | | | | | |
| 5074 | Kamut, Pedigreed Seed | | | | | | |
| 5076 | Quinoa | | | | | | |
| 5078 | Quinoa, Organic | | | | | | |
| 5080 | Quinoa, Pedigreed Seed | | | | | | |
| 5082 | Spelt | | | | | | |
| 5084 | Spelt, Organic | | | | | | |
| 5086 | Spelt, Pedigreed Seed | | | | | | |
| 5100 | Barley | | | | X | X | |
| 5101 | Barley, Feed (>=48 lb/bu.) | | X | | | | |
| 5102 | Barley, Feed (42 lb/bu. to 47 lb/bu.) | | X | | | | |
| 5195 | Barley, Feed (Off Board) | X | | | | | |
| 5200 | Barley, Organic | | | | | | |
| 5204 | Barley, Organic, Feed | | | | | | |
| 5205 | Barley, Organic Six-Row | | | | | | |
| 5206 | Barley, Organic Six-Row, Pedigreed | | | | | | |
| 5210 | Barley, Organic Two-Row | | | | | | |
| 5211 | Barley, Organic Two-Row, Pedigreed | | | | | | |
| 5215 | Barley, Pedigreed Seed | | | | | | |

## Grains and Oilseeds

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 5220 | Barley, Pedigreed Seed Six-Row | | | | | | |
| 5225 | Barley, Pedigreed Seed Two-Row | | | | | | |
| 5227 | Barley, CW No. 1 | | X | | | | |
| 5228 | Barley, CW No. 2 | | X | | | | |
| 5230 | Barley, CW Six-Row (Incl Hulless) | | X | | | | |
| 5232 | Barley, CW Six-Row Food | | X | | | | |
| 5235 | Barley, CW Two-Row (Incl Hulless) | | X | | | | |
| 5237 | Barley, CW Two-Row Food | | X | | | | |
| 5240 | Buckwheat, No. 1 | | X | | | | |
| 5242 | Buckwheat, No. 2 | | X | | | | |
| 5244 | Buckwheat, No. 3 | | X | | | | |
| 5246 | Buckwheat, Organic | | | | | | |
| 5248 | Buckwheat, Pedigreed Seed | | | | | | |
| 5250 | Canary Seed | | X | | | | |
| 5252 | Canary Seed, Organic | | | | | | |
| 5254 | Canary Seed, Pedigreed Seed | | | | | | |
| 5259 | Rapeseed, High Erucic Acid | | | | | | |
| 5260 | Canola, Argentine | | | | | | |
| 5262 | Canola, Argentine, No. 1 | X | X | | | | |
| 5264 | Canola, Argentine, No. 2 | X | X | | | | |
| 5266 | Canola, Argentine, No. 3 | | | | | | |
| 5268 | Canola, Argentine, Organic | | | | | | |
| 5270 | Canola, Argentine, Pedigreed Seed | | | | | | |
| 5272 | Canola, Argentine, Sample | | | | | | |
| 5274 | Canola, Polish | | | | | | |
| 5276 | Canola, Polish, No. 1 | X | X | | | | |
| 5278 | Canola, Polish, No. 2 | X | X | | | | |
| 5280 | Canola, Polish, No. 3 | | | | | | |
| 5282 | Canola, Polish, Organic | | | | | | |
| 5284 | Canola, Polish, Pedigreed Seed | | | | | | |
| 5286 | Canola, Polish, Sample | | | | | | |
| 5290 | Caraway Seed | | X | | | | |
| 5292 | Caraway Seed, Organic | | | | | | |
| 5294 | Caraway Seed, Pedigreed Seed | | | | | | |
| 5300 | Chickpeas, Desi, No. 1 | | X | | | | |
| 5302 | Chickpeas, Desi, No. 2 | | X | | | | |
| 5303 | Chickpeas, Desi, No. 3 | | | | | | |
| 5304 | Chickpeas, Desi, Organic | | | | | | |
| 5306 | Chickpeas, Desi, Pedigreed Seed | | | | | | |
| 5310 | Chickpeas, Large Kabuli (Average), No. 1 | | X | | | | |
| 5312 | Chickpeas, Large Kabuli (Average), No. 2 | | X | | | | |

## Grains and Oilseeds

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 5314 | Chickpeas, Large Kabuli (Average), No. 3 | | | | | | |
| 5316 | Chickpeas, Large Kabuli, Organic | | | | | | |
| 5318 | Chickpeas, Large Kabuli, Pedigreed Seed | | | | | | |
| 5322 | Chickpeas, Small Kabuli, No. 1 | | X | | | | |
| 5324 | Chickpeas, Small Kabuli, No. 2 | | X | | | | |
| 5325 | Chickpeas, Small Kabuli, No. 3 | | | | | | |
| 5326 | Chickpeas, Small Kabuli, Organic | | | | | | |
| 5328 | Chickpeas, Small Kabuli, Pedigreed Seed | | | | | | |
| 5330 | Chickpeas, Feed | | | | | | |
| 5340 | Corn, Grain | | X | | X | X | |
| 5342 | Corn, Grain, Organic | | | | | | |
| 5344 | Corn, Grain, Pedigreed Seed | | | | | | |
| 5350 | Fababeans, No. 1 | | | | | | |
| 5352 | Fababeans, No. 2 | | | | | | |
| 5354 | Fababeans, No. 3 | | | | | | |
| 5356 | Fababeans, Organic | | | | | | |
| 5358 | Fababeans, Pedigreed Seed | | | | | | |
| 5360 | Fababeans, Feed | | | | | | |
| 5368 | Beans, Black | | | | | | |
| 5369 | Beans, Black, Organic | | | | | | |
| 5370 | Beans, Black, No. 1 | | | | | | |
| 5372 | Beans, Black, No. 2 | | | | | | |
| 5374 | Beans, Black, No. 3 | | | | | | |
| 5375 | Beans, Black, Pedigreed Seed | | | | | | |
| 5376 | Beans, Brown, No. 1 | | | | | | |
| 5378 | Beans, Brown, No. 2 | | | | | | |
| 5380 | Beans, Brown, No. 3 | | | | | | |
| 5382 | Beans, Brown, Organic | | | | | | |
| 5384 | Beans, Brown, Pedigreed Seed | | | | | | |
| 5386 | Beans, Cranberry, No. 1 | | | | | | |
| 5388 | Beans, Cranberry, No. 2 | | | | | | |
| 5390 | Beans, Cranberry, No. 3 | | | | | | |
| 5392 | Beans, Cranberry, Organic | | | | | | |
| 5394 | Beans, Cranberry, Pedigreed Seed | | | | | | |
| 5396 | Beans, Great Northern, No. 1 | | | | | | |
| 5398 | Beans, Great Northern, No. 2 | | | | | | |
| 5400 | Beans, Great Northern, No. 3 | | | | | | |
| 5402 | Beans, Great Northern, Organic | | | | | | |
| 5404 | Beans, Great Northern, Pedigreed Seed | | | | | | |
| 5405 | Beans, Dry, Red Kidney | | | | | | |
| 5406 | Beans, Kidney, Dark Red, No. 1 | | | | | | |

## Grains and Oilseeds

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 5408 | Beans, Kidney, Dark Red, No. 2 | | | | | | |
| 5410 | Beans, Kidney, Dark Red, No. 3 | | | | | | |
| 5412 | Beans, Kidney, Dark Red, Organic | | | | | | |
| 5414 | Beans, Kidney, Dark Red, Pedigreed Seed | | | | | | |
| 5416 | Beans, Kidney, Light Red, No. 1 | | | | | | |
| 5418 | Beans, Kidney, Light Red, No. 2 | | | | | | |
| 5420 | Beans, Kidney, Light Red, No. 3 | | | | | | |
| 5422 | Beans, Kidney, Light Red, Organic | | | | | | |
| 5424 | Beans, Kidney, Light Red, Pedigreed Seed | | | | | | |
| 5426 | Beans, Pink, No. 1 | | | | | | |
| 5428 | Beans, Pink, No. 2 | | | | | | |
| 5430 | Beans, Pink, No. 3 | | | | | | |
| 5432 | Beans, Pink, Organic | | | | | | |
| 5434 | Beans, Pink, Pedigreed Seed | | | | | | |
| 5436 | Beans, Pinto, No, 1 | | | | | | |
| 5438 | Beans, Pinto, No. 2 | | | | | | |
| 5440 | Beans, Pinto, No. 3 | | | | | | |
| 5442 | Beans, Pinto, Organic | | | | | | |
| 5444 | Beans, Pinto, Pedigreed Seed | | | | | | |
| 5446 | Beans, Feed | | | | | | |
| 5448 | Beans, Small Red, No. 1 | | | | | | |
| 5450 | Beans, Small Red, No. 2 | | | | | | |
| 5452 | Beans, Small Red, No. 3 | | | | | | |
| 5454 | Beans, Small Red, Organic | | | | | | |
| 5456 | Beans, Small Red, Pedigreed Seed | | | | | | |
| 5457 | Beans, White Pea (Navy) | | | | | | |
| 5458 | Beans, White Pea (Navy), No. 1 | | | | | | |
| 5460 | Beans, White Pea (Navy), No. 2 | | | | | | |
| 5462 | Beans, White Pea (Navy), No. 3 | | | | | | |
| 5464 | Beans, White Peas (Navy), Organic | | | | | | |
| 5466 | Beans, White Peas (Navy), Pedigreed Seed | | | | | | |
| 5468 | Beans, Dry, Yellow Eye | | | | | | |
| 5500 | Peas, Dry, Feed | X | X | | | | |
| 5502 | Peas, Dry, Feed, Organic | | | | | | |
| 5504 | Peas, Dry, Food, Green, No. 1 | | X | | | | |
| 5506 | Peas, Dry, Food, Green, No. 2 | | X | | | | |
| 5508 | Peas, Dry, Food, Green, Organic | | | | | | |
| 5510 | Peas, Dry, Food, Yellow, No. 1 | | X | | | | |
| 5512 | Peas, Dry, Food, Yellow, No. 2 | | X | | | | |
| 5514 | Peas, Dry, Food, Yellow, Organic | | | | | | |
| 5516 | Peas, Dry, Maple | | | | | | |

## Grains and Oilseeds

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 5518 | Peas, Dry, Marrowfat | | | | | | |
| 5520 | Peas, Dry, Pedigreed Seed | | | | | | |
| 5540 | Camelina | | | | | | |
| 5542 | Camelina, Organic | | | | | | |
| 5544 | Camelina, Pedigreed Seed | | | | | | |
| 5550 | Flax | X | X | | | | |
| 5552 | Flax, Organic | | | | | | |
| 5553 | Flax, Organic, Pedigreed | | | | | | |
| 5554 | Flax, Pedigreed Seed | | | | | | |
| 5556 | Flax, Sample | | | | | | |
| 5750 | Hemp, Fiber | | | | | | |
| 5752 | Hemp, Grain | | | | | | |
| 5754 | Hemp, Pedigreed Seed | | | | | | |
| 5762 | Lentils, Dark Green Speckled, No. 1 | | X | | | | |
| 5764 | Lentils, Dark Green Speckled, No. 2 | | X | | | | |
| 5760 | Lentils, Dark Green Speckled, Extra No. 3 | | X | | | | |
| 5766 | Lentils, Dark Green Speckled, No. 3 | | X | | | | |
| 5768 | Lentils, Dark Green Speckled, Organic | | | | | | |
| 5770 | Lentils, Dark Green Speckled, Pedigreed | | | | | | |
| 5774 | Lentils, Large Green, No. 1 | | X | | | | |
| 5776 | Lentils, Large Green, No. 2 | | X | | | | |
| 5772 | Lentils, Large Green, Extra No. 3 | | X | | | | |
| 5778 | Lentils, Large Green, No. 3 | | X | | | | |
| 5780 | Lentils, Large Green, Organic | | | | | | |
| 5782 | Lentils, Large Green, Pedigreed Seed | | | | | | |
| 5784 | Lentils, Medium Green, Extra No. 3 | | X | | | | |
| 5786 | Lentils, Medium Green, No. 1 | | X | | | | |
| 5788 | Lentils, Medium Green, No. 2 | | X | | | | |
| 5790 | Lentils, Medium Green, No. 3 | | X | | | | |
| 5792 | Lentils, Medium Green, Organic | | | | | | |
| 5794 | Lentils, Medium Green, Pedigreed Seed | | | | | | |
| 5798 | Lentils, Red, No. 1 | | X | | | | |
| 5800 | Lentils, Red, No. 2 | | X | | | | |
| 5796 | Lentils, Red, Extra No. 3 | | X | | | | |
| 5802 | Lentils, Red, No. 3 | | X | | | | |
| 5804 | Lentils, Red, Organic | | | | | | |
| 5806 | Lentils, Red, Pedigreed Seed | | | | | | |
| 5810 | Lentils, Small Green, No. 1 | | X | | | | |
| 5812 | Lentils, Small Green, No. 2 | | X | | | | |
| 5808 | Lentils, Small Green, Extra No. 3 | | X | | | | |
| 5814 | Lentils, Small Green, No. 3 | | X | | | | |

## Grains and Oilseeds

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 5816 | Lentils, Small Green, Organic | | | | | | |
| 5818 | Lentils, Small Green, Pedigreed Seed | | | | | | |
| 5820 | Lentils, Feed | | | | | | |
| 5821 | Lentils, Organic, Pedigreed Seed | | | | | | |
| 5822 | Lentils, Black, Organic | | | | | | |
| 5830 | Linola | | | | | | |
| 5832 | Linola, Organic | | | | | | |
| 5834 | Linola, Pedigreed Seed | | | | | | |
| 5836 | Linola, Sample | | | | | | |
| 5840 | Mixed Grain | | | | | | |
| 5841 | Mixed Grain, Organic | | | | | | |
| 5850 | Mustard, Brown, No. 1 | | X | | | | |
| 5852 | Mustard, Brown, No. 2 | | X | | | | |
| 5854 | Mustard, Brown, No. 3 | | X | | | | |
| 5856 | Mustard, Brown, No. 4 | | X | | | | |
| 5858 | Mustard, Brown, Organic | | | | | | |
| 5860 | Mustard, Brown, Pedigreed Seed | | | | | | |
| 5862 | Mustard, Oriental, No. 1 | | X | | | | |
| 5864 | Mustard, Oriental, No. 2 | | X | | | | |
| 5866 | Mustard, Oriental, No. 3 | | X | | | | |
| 5868 | Mustard, Oriental, No. 4 | | X | | | | |
| 5870 | Mustard, Oriental, Organic | | | | | | |
| 5872 | Mustard, Oriental, Pedigreed Seed | | | | | | |
| 5874 | Mustard, Sample | | | | | | |
| 5876 | Mustard, Yellow, No. 1 | | X | | | | |
| 5878 | Mustard, Yellow, No. 2 | | X | | | | |
| 5880 | Mustard, Yellow, No. 3 | | X | | | | |
| 5882 | Mustard, Yellow, No. 4 | | X | | | | |
| 5884 | Mustard, Yellow, Organic | | | | | | |
| 5886 | Mustard, Yellow, Pedigreed Seed | | | | | | |
| 5900 | Oats | X | X | | X | X | |
| 5902 | Oats, Organic | | | | | | |
| 5903 | Oats, Organic, Pedigreed Seed | | | | | | |
| 5904 | Oats, Pedigreed Seed | | | | | | |
| 5906 | Oats, Sample | | | | | | |
| 5907 | Screenings, All Crops | | | | | | |
| 5908 | Screenings, All Crops, Organic | | | | | | |
| 5910 | Rye, Fall | | X | | | | |
| 5912 | Rye, Fall, Organic | | | | | | |
| 5914 | Rye, Fall, Pedigreed Seed | | | | | | |
| 5916 | Rye, Spring | | X | | | | |

## Grains and Oilseeds

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 5918 | Rye, Spring, Organic | | | | | | |
| 5920 | Rye, Spring, Pedigreed Seed | | | | | | |
| 5930 | Safflower, No. 1 | | X | | | | |
| 5932 | Safflower, Organic | | | | | | |
| 5934 | Safflower, Pedigreed Seed | | | | | | |
| 5936 | Safflower, Sample | | | | | | |
| 5940 | Soybeans | | X | | | | |
| 5942 | Soybeans, Organic | | | | | | |
| 5944 | Soybeans, Pedigreed Seed | | | | | | |
| 5946 | Soybeans, Sample | | | | | | |
| 5950 | Sunflower, Confectionary, Birdseed | | | | | | |
| 5952 | Sunflower, Confectionary, No. 1 | | X | | | | |
| 5954 | Sunflower, Confectionary, No. 2 | | X | | | | |
| 5956 | Sunflower, Feed | | | | | | |
| 5958 | Sunflower, Pedigreed Seed | | | | | | |
| 5960 | Sunflowers, Oilseed, No. 1 | | X | | | | |
| 5962 | Sunflowers, Oilseed, No. 2 | | X | | | | |
| 5964 | Sunflower, Organic | | | | | | |
| 5968 | Niger Seed/Niger Thistle | | | | | | |
| 5970 | Sunola | | | | | | |
| 5972 | Sunola, Organic | | | | | | |
| 5974 | Sunola, Pedigreed Seed | | | | | | |
| 5980 | Triticale | | | | | | |
| 5982 | Triticale, Organic | | | | | | |
| 5984 | Triticale, Pedigreed Seed | | | | | | |
| 6000 | Wheat | | | | X | X | |
| 6001 | Wheat, Feed (>=58 lb/bu.) | | X | | | | |
| 6002 | Wheat, Feed (52 lb/bu. to 57 lb/bu.) | | X | | | | |
| 6200 | Wheat, CPS | X | X | | | | |
| 6210 | Wheat, CWAD, No. 1 | | X | | | | |
| 6212 | Wheat, CWAD, No. 2 | | X | | | | |
| 6215 | Wheat, CWAD, No. 3 | | X | | | | |
| 6217 | Wheat, CWAD, No. 4 | | | | | | |
| 6225 | Wheat, CWES | | | | | | |
| 6235 | Wheat, CWHWS, No. 1 | | | | | | |
| 6242 | Wheat, CWHWS, No. 2 | | | | | | |
| 6245 | Wheat, CWHWS, No. 3 | | | | | | |
| 6250 | Wheat, CWRS, No. 1 (<12.5) | | X | | | | |
| 6252 | Wheat, CWRS, No. 1 (>14) | | X | | | | |
| 6255 | Wheat, CWRS, No. 1 (12.6-13.9) | X | X | | | | |
| 6257 | Wheat, CWRS, No. 2 (<12.5) | | X | | | | |

## Grains and Oilseeds

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 6260 | Wheat, CWRS, No. 2 (>14) | | X | | | | |
| 6262 | Wheat, CWRS, No.2 (12.6-13.9) | X | X | | | | |
| 6270 | Wheat, CWRS, No. 3 | | | | | | |
| 6272 | Wheat, CWRS, No. 4 | | | | | | |
| 6275 | Wheat, CWRW | | X | | | | |
| 6280 | Wheat, CWRWS | | | | | | |
| 6285 | Wheat, CWSWS | | | | | | |
| 6495 | Wheat, CWRW, Organic | | | | | | |
| 6500 | Wheat, CWRW, Pedigreed Seed | | | | | | |
| 6725 | Wheat Non-CWB, Feed | X | | | | | |
| 6726 | Wheat, Feed, Organic | | | | | | |
| 6726 | Wheat, Feed, Organic | | | | | | |
| 6730 | Wheat, CPS Red, Organic | | | | | | |
| 6735 | Wheat, CPS Red, Pedigreed Seed | | | | | | |
| 6740 | Wheat, CPS White, Organic | | | | | | |
| 6745 | Wheat, CPS White, Pedigreed Seed | | | | | | |
| 6750 | Wheat, CWAD, Organic | | | | | | |
| 6755 | Wheat, CWAD, Pedigreed Seed | | | | | | |
| 6770 | Wheat, CWES, Organic | | | | | | |
| 6775 | Wheat, CWES, Pedigreed Seed | | | | | | |
| 6780 | Wheat, CWRS, Organic | | | | | | |
| 6782 | Wheat, CWRS, Organic, Pedigreed Seed | | | | | | |
| 6785 | Wheat, CWRS, Pedigreed Seed | | | | | | |
| 6790 | Wheat, CWRWS, Organic | | | | | | |
| 6795 | Wheat, CWRWS, Pedigreed Seed | | | | | | |
| 6800 | Wheat, CWSWS, Organic | | | | | | |
| 6805 | Wheat, CWSWS, Pedigreed Seed | | | | | | |
| 6810 | Wheat, CWHW, Organic | | | | | | |
| 6815 | Wheat, CWHW, Pedigreed Seed | | | | | | |
| 6820 | Wheat, Organic | | | | | | |
| 6825 | Wheat, Pedigreed Seed | | | | | | |
| 6826 | Harvest Discount Allowance | | | | | | |

## Inedible Horticulture

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 5001 | Blackberry Plants | | | | | | |
| 5005 | Blueberry Plants | | | | | | |
| 5011 | Currants, Bushes | | | | | | |
| 6937 | Sod, acres harvested (BC Coastal Regions) | | | | | | |
| 6941 | Sod, Acres Seeded | | | | | | |
| 6943 | Sod, Acres Growing | | | | | | |
| 6945 | Sod, Acres Harvested | | | | | | |
| 6949 | Flowers, Fresh Cut, Greenhouse | | | | | | |
| 6951 | Flowers, Fresh Cut | | | | | | |
| 6956 | Strawberry, Plants | | | | | | |
| 6957 | Raspberry Plants (Canes) | | | | | | |
| 6959 | Bedding Plants | | | | | | |
| 6960 | Christmas Trees, (Establishment) | | | | | | |
| 6961 | Christmas Trees, (1st to 2nd years) | | | | | | |
| 6962 | Christmas Trees, (3rd to 5th years) | | | | | | |
| 6963 | Christmas Trees, (6th to 9th years) | | | | | | |
| 6964 | Christmas Trees, (9+ years) | | | | | | |
| 6965 | Christmas Trees, Natural Stand, Pre-Harvest | | | | | | |
| 6966 | Christmas Trees, Natural Stand, Harvested | | | | | | |
| 7073 | Rhubarb Plants | | | | | | |
| 7101 | Plants, Potted | | | | | | |
| 7102 | Perennials, Plugs/Liners | | | | | | |
| 7104 | Perennials, 4 inch | | | | | | |
| 7106 | Perennials, 1 gallon, Indoor | | | | | | |
| 7108 | Perennials, 2 gallon, Indoor | | | | | | |
| 7110 | Perennials, 1 gallon, Field/Container | | | | | | |
| 7112 | Perennials, 2 gallon, Field/Container | | | | | | |
| 7114 | Trees and Shrubs, Plugs/Liners | | | | | | |
| 7115 | Trees and Shrubs, high value ball and burlap, field stock | | | | | | |
| 7116 | Trees and Shrubs, 4 inch | | | | | | |
| 7117 | Trees and Shrubs, Ball and Burlap, Field Stock | | | | | | |
| 7118 | Trees and Shrubs, 1 gallon, Indoor | | | | | | |
| 7120 | Trees and Shrubs, 2 gallon, Indoor | | | | | | |
| 7122 | Trees and Shrubs, 5 gallon, Indoor | | | | | | |
| 7124 | Trees and Shrubs, 1 gallon, Field/Container | | | | | | |
| 7126 | Trees and Shrubs, 2 gallon, Field/Container | | | | | | |
| 7128 | Trees and Shrubs, 5 gallon, Field/Container | | | | | | |
| 7129 | Trees and Shrubs, Caliper, Field Stock | | | | | | |
| 7130 | Perennials, Potted, Indoor | | | | | | |
| 7132 | Perennials, Potted, Outdoor, Nursery | | | | | | |
| 7134 | Perennials, Rootstock, Field Grown | | | | | | |

## Bees and Bee by Products

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 7600 | Beeswax | | | | | | |
| 7603 | Bees, Pollen | | | | | | |
| 7604 | Honey | | | | | | |
| 7606 | Honey Bees | | | | | | |
| 7608 | Honey Bees, Nuclear Colony | | | | | | |
| 7610 | Honey Bees, Package | | | | | | |
| 7616 | Leaf Cutter Bees | | | | | | |

## Bison

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 7902 | Bison, Breeding, Bulls | | | | | | |
| 7904 | Bison, Breeding, Cows | | | | | | |
| 7908 | Bison, Calves, Bull | | | | | | |
| 7910 | Bison, Calves, Heifer | | | | | | |
| 7924 | Bison, Two Year Old, Bulls | | | | | | |
| 7926 | Bison, Two Year Old, Heifers | | | | | | |
| 7928 | Bison, Yearling, Bulls | | | | | | |
| 7930 | Bison, Yearling, Heifers | | | | | | |

## Cattle

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 8000 | Beef, Breeding, Bulls | | | | | | |
| 8002 | Beef, Breeding, Cows | X | X | X | X | X | |
| 8007 | Beef, Calves, Birth to 300 lbs | X | X | X | X | X | |
| 8032 | Beef, Feeder, 301-400 lbs, Heifer | X | X | X | X | X | |
| 8036 | Beef, Feeder, 401-500 lbs, Heifer | X | X | X | X | X | |
| 8040 | Beef, Feeder, 501-600 lbs, Heifer | X | X | X | X | X | |
| 8044 | Beef, Feeder, 601-700 lbs, Heifer | X | X | X | X | X | |
| 8048 | Beef, Feeder, 701-800 lbs, Heifer | X | X | X | X | X | |
| 8052 | Beef, Heifer, Feeder, 801-900 lbs | X | X | X | X | X | |
| 8056 | Beef, Feeder, 901-1000 lbs, Heifer | X | X | X | X | X | |
| 8014 | Beef, Feeder, 1001-1100 lbs, Heifer | X | X | X | X | X | |
| 8018 | Beef, Feeder, 1101-1200 lbs, Heifer | X | X | X | X | X | |
| 8022 | Beef, Feeder, 1201-1300 lbs, Heifer | X | X | X | X | X | |
| 8028 | Beef, Feeder, 1301 lbs +, Heifer | X | X | X | X | X | |
| 8034 | Beef, Feeder, 301-400 lbs, Steer | X | X | X | X | X | |
| 8038 | Beef, Feeder, 401-500 lbs, Steer | X | X | X | X | X | |
| 8042 | Beef, Feeder, 501-600 lbs, Steer | X | X | X | X | X | |
| 8046 | Beef, Feeder, 601-700 lbs, Steer | X | X | X | X | X | |
| 8050 | Beef, Feeder, 701-800 lbs, Steer | X | X | X | X | X | |

## Cattle

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 8054 | Beef, Feeder, 801-900 lbs, Steer | X | X | X | X | X | |
| 8058 | Beef, Feeder, 901-1000 lbs, Steer | X | X | X | X | X | |
| 8016 | Beef, Feeder, 1001-1100 lbs, Steer | X | X | X | X | X | |
| 8020 | Beef, Feeder, 1101-1200 lbs, Steer | X | X | X | X | X | |
| 8024 | Beef, Feeder, 1201-1300 lbs, Steer | X | X | X | X | X | |
| 8026 | Beef, Feeder, 1301-1400 lbs, Steer | X | X | X | X | X | |
| 8030 | Beef, Feeder, 1401 lbs +, Steer | X | X | X | X | X | |
| 8060 | Beef, Feeder, Cows | | | | | | |
| 8062 | Beef, Replacement Heifers | X | X | X | X | X | |
| 8063 | Cattle, Semen | | | | | | |
| 8070 | Purebred Beef, Breeding, Bulls | | | | | | |
| 8071 | Purebred Beef, Embryo | | | | | | |
| 8072 | Purebred Beef, Breeding, Cows | | | | | | |
| 8077 | Purebred Beef, Calves, Birth to 300 lbs | | | | | | |
| 8098 | Purebred Beef, 301-400 lbs, Heifers | | | | | | |
| 8102 | Purebred Beef, 401-500 lbs, Heifers | | | | | | |
| 8106 | Purebred Beef, 501-600 lbs, Heifers | | | | | | |
| 8110 | Purebred Beef, 601-700 lbs, Heifers | | | | | | |
| 8114 | Purebred Beef, 701-800 lbs, Heifers | | | | | | |
| 8118 | Purebred Beef, 801-900 lbs, Heifers | | | | | | |
| 8122 | Purebred Beef, 901-1000 lbs, Heifers | | | | | | |
| 8080 | Purebred Beef, 1001-1100 lbs, Heifers | | | | | | |
| 8084 | Purebred Beef, 1101-1200 lbs, Heifers | | | | | | |
| 8088 | Purebred Beef, 1201-1300 lbs, Heifers | | | | | | |
| 8094 | Purebred Beef, 1301 lbs +, Heifers | | | | | | |
| 8100 | Purebred Beef, 301-400 lbs, Bulls | | | | | | |
| 8104 | Purebred Beef, 401-500 lbs, Bulls | | | | | | |
| 8108 | Purebred Beef, 501-600 lbs, Bulls | | | | | | |
| 8112 | Purebred Beef, 601-700 lbs, Bulls | | | | | | |
| 8116 | Purebred Beef, 701-800 lbs, Bulls | | | | | | |
| 8120 | Purebred Beef, 801-900 lbs, Bulls | | | | | | |
| 8124 | Purebred Beef, 901-1000 lbs, Bulls | | | | | | |
| 8082 | Purebred Beef, 1001-1100 lbs, Bulls | | | | | | |
| 8086 | Purebred Beef, 1101-1200 lbs, Bulls | | | | | | |
| 8090 | Purebred Beef, 1201-1300 lbs, Bulls | | | | | | |
| 8092 | Purebred Beef, 1301-1400 lbs, Bulls | | | | | | |
| 8096 | Purebred Beef, 1401 lbs +, Bulls | | | | | | |
| 8127 | Purebred Beef, Heifers, Bred | | | | | | |
| 8128 | Purebred Beef, Replacement Heifers | | | | | | |

## Dairy

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 8200 | Dairy Quota, Butterfat | | | | | | |
| 8202 | Dairy Quota, Milk | | | | | | |
| 8204 | Dairy, Breeding, Bulls | | | | | | |
| 8206 | Dairy, Breeding, Cows | | | | | | |
| 8210 | Dairy, Calves, Heifer | | | | | | |
| 8236 | Dairy, Feeder 301-400 lbs, Heifers | | | | | | |
| 8240 | Dairy, Feeder 401-500 lbs, Heifers | | | | | | |
| 8244 | Dairy, Feeder 501-600 lbs, Heifers | | | | | | |
| 8248 | Dairy, Feeder 601-700 lbs, Heifers | | | | | | |
| 8252 | Dairy, Feeder 701-800 lbs, Heifers | | | | | | |
| 8256 | Dairy, Feeder 801-900 lbs, Heifers | | | | | | |
| 8260 | Dairy, Feeder 901-1000 lbs, Heifers | | | | | | |
| 8218 | Dairy, Feeder 1001-1100 lbs, Heifers | | | | | | |
| 8222 | Dairy, Feeder 1101-1200 lbs, Heifers | | | | | | |
| 8226 | Dairy, Feeder 1201-1300 lbs, Heifers | | | | | | |
| 8232 | Dairy, Feeder 1301 lbs +, Heifers | | | | | | |
| 8212 | Dairy, Calves, Steer | | | | | | |
| 8238 | Dairy, Feeder 301-400 lbs, Steers | | | | | | |
| 8242 | Dairy, Feeder 401-500 lbs, Steers | | | | | | |
| 8246 | Dairy, Feeder 501-600 lbs, Steers | | | | | | |
| 8250 | Dairy, Feeder 601-700 lbs, Steers | | | | | | |
| 8254 | Dairy, Feeder 701-800 lbs, Steers | | | | | | |
| 8258 | Dairy, Feeder 801-900 lbs, Steers | | | | | | |
| 8262 | Dairy, Feeder 901-1000 lbs, Steers | | | | | | |
| 8220 | Dairy, Feeder 1001-1100 lbs, Steers | | | | | | |
| 8224 | Dairy, Feeder 1101-1200 lbs, Steers | | | | | | |
| 8228 | Dairy, Feeder 1201-1300 lbs, Steers | | | | | | |
| 8230 | Dairy, Feeder 1301-1400 lbs, Steers | | | | | | |
| 8234 | Dairy, Feeder 1401 lbs +, Steers | | | | | | |
| 8266 | Dairy, Replacement Heifers | | | | | | |
| 8272 | Purebred Dairy, Breeding, Bulls | | | | | | |
| 8274 | Purebred Dairy, Breeding, Cows | | | | | | |
| 8278 | Purebred Dairy, Calves, Heifer | | | | | | |
| 8300 | Purebred Dairy, 301-400 lbs, Heifers | | | | | | |
| 8304 | Purebred Dairy, 401-500 lbs, Heifers | | | | | | |
| 8308 | Purebred Dairy, 501-600 lbs, Heifers | | | | | | |
| 8312 | Purebred Dairy, 601-700 lbs, Heifers | | | | | | |
| 8316 | Purebred Dairy, 701-800 lbs, Heifers | | | | | | |
| 8320 | Purebred Dairy, 801-900 lbs, Heifers | | | | | | |
| 8324 | Purebred Dairy, 901-1000 lbs, Heifers | | | | | | |
| 8282 | Purebred Dairy, 1001-1100 lbs, Heifers | | | | | | |

## Dairy

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 8286 | Purebred Dairy, 1101-1200 lbs, Heifers | | | | | | |
| 8290 | Purebred Dairy, 1201-1300 lbs, Heifers | | | | | | |
| 8296 | Purebred Dairy, 1301 lbs +, Heifers | | | | | | |
| 8280 | Purebred Dairy, Calves, Bulls | | | | | | |
| 8302 | Purebred Dairy, 301-400 lbs, Bulls | | | | | | |
| 8306 | Purebred Dairy, 401-500 lbs, Bulls | | | | | | |
| 8310 | Purebred Dairy, 501-600 lbs, Bulls | | | | | | |
| 8314 | Purebred Dairy, 601-700 lbs, Bulls | | | | | | |
| 8318 | Purebred Dairy, 701-800 lbs, Bulls | | | | | | |
| 8322 | Purebred Dairy, 801-900 lbs, Bulls | | | | | | |
| 8326 | Purebred Dairy, 901-1000 lbs, Bulls | | | | | | |
| 8284 | Purebred Dairy, 1001-1100 lbs, Bulls | | | | | | |
| 8288 | Purebred Dairy, 1101-1200 lbs, Bulls | | | | | | |
| 8292 | Purebred Dairy, 1201-1300 lbs, Bulls | | | | | | |
| 8294 | Purebred Dairy, 1301-1400 lbs, Bulls | | | | | | |
| 8298 | Purebred Dairy, 1401 lbs +, Bulls | | | | | | |
| 8327 | Purebred Dairy, Heifers, Bred | | | | | | |
| 8328 | Purebred Dairy, Replacement Heifers | | | | | | |

## Goats

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 8902 | Goats, Breeding, Bucks | | | | | | |
| 8904 | Goats, Breeding, Does | | | | | | |
| 8910 | Goats, Kids (> 66 lbs) | | | | | | |
| 8912 | Goats, Kids (< 65 lbs) | | | | | | |
| 8916 | Purebred, Goats, Breeding, Bucks | | | | | | |
| 8918 | Purebred, Goats, Breeding, Does | | | | | | |
| 8920 | Purebred Goats, Kids (> 66 lbs) | | | | | | |
| 8922 | Purebred Goats, Kids (< 65 lbs) | | | | | | |

## Horses

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 8558 | Horses, Breeding, Mares | | | | | | |
| 8560 | Horses, Breeding, Studs | | | | | | |
| 8561 | Horses, Semen | | | | | | |
| 8562 | Horses, Colts | | | | | | |
| 8567 | Horses, Mares | | | | | | |
| 8569 | Horses, Geldings | | | | | | |
| 8570 | Horses, Slaughter | | | | | | |
| 8572 | Pregnant Mare Urine Produced (PMU) | | | | | | |
| 8574 | Purebred Horses, Breeding, Mares | | | | | | |
| 8576 | Purebred Horses, Breeding, Studs | | | | | | |
| 8578 | Purebred Horses, Colts | | | | | | |
| 8582 | Purebred Horses, Slaughter | | | | | | |

## Other Livestock

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 7502 | Alpaca, Breeding, Hembras | | | | | | |
| 7504 | Alpaca, Breeding, Machos | | | | | | |
| 7506 | Alpaca, Cria, Hembras | | | | | | |
| 7508 | Alpaca, Cria, Machos | | | | | | |
| 7516 | Alpaca, Fibre | | | | | | |
| 7552 | Llama, Breeding, Females | | | | | | |
| 7554 | Llama, Breeding, Males | | | | | | |
| 7556 | Llama, Cria, Females | | | | | | |
| 7558 | Llama, Cria, Males | | | | | | |
| 7566 | Llama, Fibre | | | | | | |
| 8134 | Breeding Females, Leased (not owned) | | | | | | |
| 8402 | Deer, Breeding, Bucks | | | | | | |
| 8404 | Deer, Breeding, Does | | | | | | |
| 8410 | Deer, Fawn, Bucks | | | | | | |

## Other Livestock

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 8412 | Deer, Fawn, Does | | | | | | |
| 8416 | Deer, Feeder, Bucks | | | | | | |
| 8418 | Deer, Feeder, Does | | | | | | |
| 8419 | Deer, Semen | | | | | | |
| 8420 | Deer, Yearling, Bucks | | | | | | |
| 8421 | Deer, Hunt, Bucks | | | | | | |
| 8422 | Deer, Yearling, Does | | | | | | |
| 8423 | Red Deer, Breeding, Bulls | | | | | | |
| 8424 | Red Deer, Breeding, Cows | | | | | | |
| 8425 | Red Deer, Bulls, Producing Velvet | | | | | | |
| 8426 | Red Deer, Calves Bull | | | | | | |
| 8427 | Red Deer, Calves Heifer | | | | | | |
| 8430 | Red Deer, Feeder, Heifers | | | | | | |
| 8431 | Red Deer, Semen | | | | | | |
| 8432 | Red Deer, Velvet | | | | | | |
| 8433 | Red Deer, Yearling, Heifers | | | | | | |
| 8434 | Red Deer, Yearling, Spikers | | | | | | |
| 8436 | Red Deer, Hunt, Bulls | | | | | | |
| 8452 | Elk, Breeding, Bulls | | | | | | |
| 8453 | Elk, Hunt, Bulls | | | | | | |
| 8454 | Elk, Breeding, Cows | | | | | | |
| 8456 | Elk, Bulls Producing Velvet | | | | | | |
| 8460 | Elk, Calves, Bull | | | | | | |
| 8462 | Elk, Calves, Heifer | | | | | | |
| 8469 | Elk, Semen | | | | | | |
| 8470 | Elk, Velvet | | | | | | |
| 8474 | Elk, Yearling, Heifers | | | | | | |
| 8476 | Elk, Yearling, Spikers | | | | | | |
| 8502 | Reindeer, Breeding, Bulls | | | | | | |
| 8504 | Reindeer, Breeding, Cows | | | | | | |
| 8508 | Reindeer, Calves, Bull | | | | | | |
| 8510 | Reindeer, Calves, Heifers | | | | | | |
| 8512 | Reindeer, Feeder, Bulls | | | | | | |
| 8514 | Reindeer, Feeder, Heifers | | | | | | |
| 8516 | Reindeer, Yearling, Bulls | | | | | | |
| 8518 | Reindeer, Yearling, Heifers | | | | | | |
| 8520 | Reindeer, Trained | | | | | | |
| 8550 | Donkey, Jackass | | | | | | |
| 8551 | Donkey, Jackass, Registered | | | | | | |
| 8552 | Donkey, Jennys | | | | | | |
| 8553 | Donkey, Jennys, Registered | | | | | | |

## Other Livestock

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 8555 | Donkey, Geldings | | | | | | |
| 8556 | Mule, Mollys | | | | | | |
| 8557 | Mule, Johns | | | | | | |
| 8600 | Chinchillas for Pelts | | | | | | |
| 8602 | Chinchillas, Breeding, Females | | | | | | |
| 8604 | Chinchillas, Breeding, Males | | | | | | |
| 8627 | Fox for Pelts | | | | | | |
| 8629 | Fox, Breeding, Reynards | | | | | | |
| 8631 | Fox, Breeding, Vixens | | | | | | |
| 8637 | Fox, Pups | | | | | | |
| 8652 | Mink for Pelts | | | | | | |
| 8654 | Mink, Breeding, Females | | | | | | |
| 8656 | Mink, Breeding, Males | | | | | | |
| 8662 | Mink, Kits | | | | | | |
| 8677 | Rabbits, Breeding, Bucks | | | | | | |
| 8679 | Rabbits, Breeding, Does | | | | | | |
| 8687 | Rabbits, Kits | | | | | | |
| 8691 | Rabbits, Fryers | | | | | | |
| 8693 | Rabbits, Stewers | | | | | | |
| 8852 | Wild Boar, Breeding, Boars | | | | | | |
| 8854 | Wild Boar, Breeding, Sows | | | | | | |
| 8856 | Wild Boar, Finishers | | | | | | |
| 8858 | Wild Boar, Growers | | | | | | |
| 8862 | Wild Boar, Weanlings | | | | | | |

## Poultry

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 7654 | Chickens, Layers, Broiler Eggs for Hatching | | | | | | |
| 7656 | Chickens, Layers, Eggs for Consumption | | | | | | |
| 7658 | Chickens, Pullets | | | | | | |
| 7660 | Chickens, Roosters | | | | | | |
| 7663 | Eggs for Hatching | | | | | | |
| 7664 | Eggs for Consumption | | | | | | |
| 7665 | Eggs for Consumption, Organic | | | | | | |
| 7667 | Chickens, Chicks | | | | | | |
| 7670 | Purebred Chickens, Layers, Broiler Eggs for Hatching | | | | | | |
| 7672 | Purebred Chickens, Layers, Eggs for Consumption | | | | | | |
| 7674 | Purebred, Chickens, Pullets | | | | | | |
| 7676 | Purebred, Chickens, Roosters | | | | | | |
| 7677 | Chickens, Broilers, Chicks Hatched | | | | | | |
| 7678 | Chickens, Layers, Chicks Hatched | | | | | | |

## Poultry

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 7680 | Chickens (up to 1.4 kg) | | | | | | |
| 7681 | Chickens (over 1.4 kg up to 2.7 kg) | | | | | | |
| 7682 | Chickens (over 2.7 kg) | | | | | | |
| 7702 | Ducks, Broilers | | | | | | |
| 7706 | Ducks, Drakes | | | | | | |
| 7708 | Ducks, Ducklings | | | | | | |
| 7712 | Ducks, Eggs | | | | | | |
| 7714 | Ducks, Hens | | | | | | |
| 7752 | Geese, Broilers | | | | | | |
| 7758 | Geese, Eggs | | | | | | |
| 7760 | Geese, Female | | | | | | |
| 7762 | Geese, Ganders | | | | | | |
| 7764 | Geese, Goslings | | | | | | |
| 7793 | Partridge, Broilers | | | | | | |
| 7795 | Partridge, Pullets | | | | | | |
| 7796 | Partridge, Roosters | | | | | | |
| 7798 | Partridge, Eggs for Hatching | | | | | | |
| 7800 | Partridge, Hens | | | | | | |
| 7804 | Pheasant, Chicks | | | | | | |
| 7810 | Pheasant, Eggs | | | | | | |
| 7811 | Pheasant, Ring Neck, Broilers | | | | | | |
| 7812 | Pheasant, Hens | | | | | | |
| 7813 | Pheasant, White, Broilers | | | | | | |
| 7814 | Pheasant, Rooster | | | | | | |
| 7818 | Pigeon, Squab Roasters | | | | | | |
| 7820 | Pigeon, Pullets | | | | | | |
| 7825 | Pigeon, Breeding Pair | | | | | | |
| 7842 | Silkies, Broilers | | | | | | |
| 7844 | Silkies, Pullets | | | | | | |
| 7845 | Silkies, Roosters | | | | | | |
| 7847 | Silkies, Eggs for Hatching | | | | | | |
| 7852 | Purebred Turkeys, Chicks | | | | | | |
| 7856 | Purebred Turkeys, Eggs | | | | | | |
| 7858 | Purebred Turkeys, Hens | | | | | | |
| 7860 | Purebred Turkeys, Toms | | | | | | |
| 7861 | Turkeys (up to 6.2 kg) | | | | | | |
| 7863 | Turkeys (over 6.2 kg up to 8.5 kg) | | | | | | |
| 7865 | Turkeys (over 8.5 kg up to 10.8 kg) | | | | | | |
| 7867 | Turkeys (over 10.8 kg up to 13.3 kg) | | | | | | |
| 7869 | Turkeys (over 13.3 kg) | | | | | | |
| 7870 | Turkeys, Eggs | | | | | | |

## Poultry

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 7871 | Turkeys, Poults, Breeding | | | | | | |
| 7872 | Turkeys, Hens | | | | | | |
| 7873 | Turkeys, Poults, Broilers | | | | | | |
| 7876 | Turkeys, Toms | | | | | | |
| 7877 | Taiwanese Chickens, Hens | | | | | | |
| 7880 | Taiwanese Chickens, Broilers | | | | | | |
| 7882 | Taiwanese Chickens, Pullets | | | | | | |
| 7883 | Taiwanese Chickens, Roosters | | | | | | |
| 7885 | Taiwanese Chickens, Eggs for Hatching | | | | | | |
| 7887 | Taiwanese Chickens, Chicks | | | | | | |
| 7888 | Quail, Broilers | | | | | | |
| 7890 | Quail, Pullets | | | | | | |
| 7891 | Quail, Roosters | | | | | | |
| 7893 | Quail, Eggs for Hatching | | | | | | |
| 7899 | Silkies, Hens | | | | | | |
| 7900 | Silkies, Chicks | | | | | | |

## Ratites

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 7727 | Emu, Boomers | | | | | | |
| 7729 | Emu, Chicks | | | | | | |
| 7737 | Emu, Eggs | | | | | | |
| 7739 | Emu, Flyers | | | | | | |
| 7741 | Emu, Slaughter | | | | | | |
| 7777 | Ostrich, Chicks | | | | | | |
| 7783 | Ostrich, Eggs | | | | | | |
| 7785 | Ostrich, Hens | | | | | | |
| 7787 | Ostrich, Roosters | | | | | | |
| 7789 | Ostrich, Slaughter | | | | | | |
| 7827 | Rheas, Chicks | | | | | | |
| 7833 | Rheas, Eggs | | | | | | |
| 7835 | Rheas, Hens | | | | | | |
| 7837 | Rheas, Roosters | | | | | | |
| 7839 | Rheas, Slaughter | | | | | | |

## Sheep

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 8952 | Sheep, Breeding, Ewes | | | | | | |
| 8954 | Sheep, Breeding, Rams | | | | | | |
| 8960 | Sheep, Feeder, Lambs | | | | | | |
| 8962 | Sheep, Lambs | | | | | | |
| 8966 | Purebred Sheep, Breeding, Ewes | | | | | | |
| 8968 | Purebred Sheep, Breeding, Rams | | | | | | |
| 8970 | Purebred Sheep, Feeder, Lambs | | | | | | |
| 8972 | Purebred Sheep, Lambs | | | | | | |
| 8976 | Wool | | | | | | |

## Swine

| Code | Description | BC | MB | NL | NB | NS | YT |
|---|---|---|---|---|---|---|---|
| 8752 | Hogs, Breeding, Boars | | | | | | |
| 8754 | Hogs, Breeding, Sows | X | X | | X | X | |
| 8755 | Hogs, Gilts | | | | | | |
| 8763 | Hogs, Feeder, Birth – 18 lbs | X | X | | X | X | |
| 8764 | Hogs, Feeder, 19 lb – 36 lbs | X | X | | X | X | |
| 8765 | Hogs, Feeder, 37 lb – 65 lbs | X | X | | X | X | |
| 8766 | Hogs, Feeder, 66 lb – 100 lbs | X | X | | X | X | |
| 8767 | Hogs, Feeder, 101 lb – 140 lbs | X | X | | X | X | |
| 8768 | Hogs, Feeder, 141 lb – 180 lbs | X | X | | X | X | |
| 8769 | Hogs, Feeder, 181 lb – 220 lbs | X | X | | X | X | |
| 8770 | Hogs, Feeder, 221 lb – 240 lbs | X | X | | X | X | |
| 8791 | Hogs, Feeder, 241 lb – 260 lbs + | X | X | | X | X | |
| 8771 | Hogs, Semen | | | | | | |
| 8774 | Purebred Hogs, Breeding, Boars | | | | | | |
| 8776 | Purebred Hogs, Breeding, Sows | | | | | | |
| 8789 | Purebred Hogs, Gilts | | | | | | |

## British Columbia

| District Number | District Name |
|---|---|
| 1 | East Kootenay |
| 3 | Central Kootenay |
| 5 | Kootenay Boundary |
| 7 | Okanagan-Similkameen |
| 9 | Fraser Valley |
| 15 | Metro Vancouver |
| 17 | Capital Regional District |
| 19 | Cowichan Valley |
| 21 | Nanaimo |
| 23 | Alberni-Clayoquot |
| 25 | Comox-Strathcona |
| 27 | Powell River |
| 29 | Sunshine Coast |
| 31 | Squamish-Lillooet |
| 33 | Thompson-Nicola |
| 35 | Central Okanagan |
| 37 | North Okanagan |
| 39 | Columbia-Shuswap |
| 41 | Cariboo Regional District |
| 43 | Mount Waddington |
| 45 | Central Coast |
| 47 | Skeena-Queen Charlotte |
| 49 | Kitimat-Stikine |
| 51 | Bulkley-Nechako |
| 53 | Fraser-Fort George |
| 55 | Peace River |
| 57 | Stikine |
| 59 | Northern Rockies |

## Manitoba

| Municipality Number | Municipality Name |
|---|---|
| 100 | Albert |
| 101 | Archie |
| 102 | Argyle |
| 103 | Arthur |
| 105 | Bifrost |
| 106 | Birtle |
| 107 | Blanshard |
| 109 | Brenda |
| 110 | Brokenhead |
| 111 | Cameron |
| 112 | Cartier |
| 114 | Clanwilliam |
| 115 | Coldwell |
| 116 | Cornwallis |
| 117 | Daly |
| 118 | Dauphin |
| 119 | De Salaberry |
| 120 | Dufferin |
| 121 | East St. Paul |
| 122 | Edward |
| 123 | Ellice |
| 124 | Elton |
| 125 | Eriksdale |

## Manitoba

| Municipality Number | Municipality Name |
|---|---|
| 126 | Ethelbert |
| 127 | Franklin |
| 128 | Gilbert Plains |
| 129 | Gimli |
| 130 | Glenella |
| 131 | Glenwood |
| 132 | Grandview |
| 133 | Grey |
| 134 | Hamiota |
| 135 | Hanover |
| 136 | Harrison |
| 137 | Hillsburg |
| 138 | La Broquerie |
| 139 | Lac Du Bonnet |
| 140 | Lakeview |
| 141 | Langford |
| 142 | Lansdowne |
| 143 | Lawrence |
| 144 | Lorne |
| 145 | Louise |
| 146 | Macdonald |
| 147 | Mccreary |
| 148 | Miniota |
| 149 | Minitonas |
| 150 | Minto |
| 151 | Montcalm |
| 152 | Morris |
| 153 | Morton |
| 154 | Mossey River |
| 155 | North Cypress |
| 156 | North Norfolk |
| 157 | Oakland |
| 158 | Ochre River |
| 159 | Odanah |
| 161 | Pembina |
| 162 | Pipestone |
| 163 | Portage La Prairie |
| 164 | Rhineland |
| 165 | Ritchot |
| 166 | Riverside |
| 167 | Roblin |
| 168 | Rockwood |
| 169 | Roland |
| 170 | Rosedale |
| 171 | Rossburn |
| 172 | Rosser |
| 173 | Russel |
| 174 | St. Andrews |
| 175 | Ste. Anne |
| 176 | St. Clements |
| 177 | St. Francois Xavier |
| 178 | St. Laurent |
| 179 | Ste. Rose |
| 180 | Saskatchewan |
| 181 | Shellmouth-Boulton |
| 182 | Shell River |
| 183 | Shoal Lake |

## Manitoba

| Municipality Number | Municipality Name |
|---|---|
| 184 | Sifton |
| 185 | Siglunes |
| 186 | Silver Creek |
| 187 | South Cypress |
| 188 | South Norfolk |
| 189 | Springfield |
| 190 | Stanley |
| 191 | Strathclair |
| 192 | Strathcona |
| 193 | Swan River |
| 194 | Tache |
| 195 | Thompson |
| 196 | Turtle Mountain |
| 197 | Victoria |
| 198 | Victoria Beach |
| 199 | Wallace |
| 200 | Westbourne |
| 201 | West St. Paul |
| 202 | Whitehead |
| 203 | Whitemouth |
| 204 | Whitewater |
| 205 | Winchester |
| 206 | Woodlands |
| 207 | Woodworth |
| 208 | Headingley |
| 590 | Winnipeg, City |
| 600 | Alexander |
| 601 | Alonsa |
| 602 | Armstrong |
| 604 | Kelsey |
| 605 | Fisher |
| 606 | Grahamdale |
| 607 | Park (North) |
| 609 | Park (South) |
| 610 | Piney |
| 611 | Reynolds |
| 612 | Stuartburn |
| 617 | Mountain (South) |
| 618 | Mountain (North) |
| 999 | Northern Region |

### New Brunswick

| County Number | County Name |
|---|---|
| 1 | St John County |
| 2 | Charlotte County |
| 3 | Sunbury County |
| 4 | Queens County |
| 5 | Kings County |
| 6 | Albert County |
| 7 | Westmorland County |
| 8 | Kent County |
| 9 | Northumberland County |
| 10 | York County |
| 11 | Carleton County |
| 12 | Victoria County |
| 13 | Madawaska County |
| 14 | Restigouche County |
| 15 | Gloucester County |

### Nova Scotia

| County Number | County Name |
|---|---|
| 1 | Shelburne County |
| 2 | Yarmouth County |
| 3 | Digby County |
| 4 | Queens County |
| 5 | Annapolis County |
| 6 | Lunenburg County |
| 7 | Kings County |
| 8 | Hants County |
| 9 | Halifax County |
| 10 | Colchester County |
| 11 | Cumberland County |
| 12 | Pictou County |
| 13 | Guysbourough County |
| 14 | Antigonish County |
| 15 | Inverness County |
| 16 | Richmond County |
| 17 | Cape Breton County |
| 18 | Victoria County |

### Yukon

| District Number | District Name |
|---|---|
| 1 | Dawson-Mayo |
| 2 | Kluane |
| 3 | Pelly-Faro-Carmacks |
| 4 | Watson Lake |
| 5 | Whitehorse |

## Expense Code List

| Code | Expenses |
|---|---|
| 9661 | Containers and twine |
| 9662 | Fertilizer and soil supplements |
| 9663 | Pesticides and chemical treatments |
| 9665 | Insurance premiums (crop or production) |
| 9713 | Veterinary fees, medicine, and breeding fees |
| 9714 | Minerals and salts |
| 9764 | Machinery (gasoline, diesel fuel, oil) |
| 9799 | Electricity |
| 9801 | Freight and shipping |
| 9802 | Heating fuel |
| 9815 | Arm's length salaries |
| 9822 | Storage/drying |
| 9836 | Commissions and levies |
| 9953 | Private insurance premiums for allowable commodities |

## Units of Measurement Code List

| Code | Description |
|---|---|
| 1 | Pounds |
| 2 | Tonnes |
| 4 | Bushels |
| 5 | Kilograms |
| 7 | Small Bales |
| 8 | Large Bales |
| 10 | Litres |
| 16 | CWT |
| 64 | Other |

# Productive Capacity List

| Code | Description | Units |
|---|---|---|
| 100 | Alpaca | Number of females that have birthed |
| 101 | Bison | Number of females that have birthed |
| 102 | Feeder Bison (fed up to 700 lbs) | Number of animals fed |
| 103 | Finished Bison (fed over 701 lbs) | Number of animals fed |
| 104 | Cattle | Number of females that have birthed |
| 105 | Feeder cattle (fed up to 900 lbs) | Number of animals fed |
| 106 | Finished cattle (fed over 901 lbs) | Number of animals fed |
| 108 | Chicken, Layers, Broiler Eggs for Hatching | Number of producing hens |
| 109 | Chicken, Layers, Eggs for Consumption | Number of producing hens |
| 111 | Finished Dairy Cattle (fed over 901 lbs) | Number of animals fed |
| 112 | Feeder Dairy Cattle (fed up to 900 lbs) | Number of animals fed |
| 113 | Dairy | Number of kg of butterfat/day |
| 115 | Deer | Number of females that have birthed |
| 116 | Ducks, Broiler | Number sold |
| 117 | Elk | Number of females that have birthed |
| 118 | Elk, Bulls Producing Velvet | Number of bulls producing |
| 119 | Emu | Number of females that have birthed |
| 121 | Geese, Broiler | Number sold |
| 122 | Goats | Number of females that have birthed |
| 123 | Hogs, Farrow to Finish | Number of females that have birthed |
| 124 | Hogs, feeders (fed over 51 lbs) | Number of animals fed |
| 125 | Hogs, nursery (fed up to 50 lbs) | Number of animals fed |
| 126 | Honey Bees, Producing (Hives) | Number of hives producing |
| 127 | Horses | Number of females that have birthed |
| 128 | Pregnant Mare Urine (PMU) produced | Number of grams contracted |
| 129 | Leaf Cutter Bees, Producing (Gallons) | Number of gallons of bees pollinating |
| 130 | Llama | Number of females that have birthed |
| 132 | Ostrich | Number of females that have birthed |
| 136 | Reindeer | Number of females that have birthed |
| 137 | Rheas | Number of females that have birthed |
| 138 | Sheep | Number of females that have birthed |
| 140 | Wild Boar | Number of females that have birthed |
| 141 | Custom Fed Cattle | Number of animal feed days |
| 142 | Custom Fed Hogs | Number of animal feed days |
| 143 | Chicken, Broilers | Number of kg produced |
| 144 | Turkey, Broilers | Number of kg produced |
| 145 | Hogs, Farrowing | Number of females that have birthed |
| 149 | Semen, Hogs | Number of straws sold |
| 150 | Semen, Elks | Number of straws sold |
| 151 | Semen, Cattle | Number of straws sold |
| 152 | Semen, Deer | Number of straws sold |
| 153 | Turkey, Breeder, Hatching Eggs | Number of producing hens |
| 154 | Silkies, Broilers | Number sold |

# Productive Capacity List

| Code | Description | Units |
|---|---|---|
| 155 | Silkies, Breeder, Hatching Eggs | Number of producing hens |
| 156 | Chicken, Taiwanese, Broilers | Number sold |
| 157 | Chicken, Taiwanese, Breeder, Hatching Eggs | Number of producing hens |
| 158 | Blue Leg, Broilers | Number sold |
| 159 | Blue Leg, Breeder Hatching Eggs | Number of producing hens |
| 160 | Partridge, Broilers | Number sold |
| 161 | Partridge, Breeder Hatching Eggs | Number of producing hens |
| 162 | Pheasant, Ring Neck, Broilers | Number sold |
| 163 | Pheasant, Ring Neck, Breeder Hatching Eggs | Number of producing hens |
| 164 | Pheasant, White, Broilers | Number sold |
| 165 | Pheasant, White, Breeder, Hatching Eggs | Number of producing hens |
| 166 | Quail, Broilers | Number sold |
| 167 | Quail, Breeder Hatching Eggs | Number of producing hens |
| 168 | Ducks, Breeder Hatching Eggs | Number of producing hens |
| 169 | Geese, Breeder Hatching Eggs | Number of producing hens |
| 170 | Squab, Breeding Set | Number of breeding sets |
| 171 | Cattle, Bred Heifers | Number sold |
| 172 | Sheep, Feeders | Number of animals fed |
| 173 | Elk, Feeders | Number of animals fed |
| 175 | Deer, Feeders | Number of animals fed |
| 176 | Horse, Feeders | Number of animals fed |
| 177 | Wild Boar, Finishers | Number of animals fed |
| 178 | Donkeys | Number of females that have birthed |
| 180 | Hogs, Gilts | Number sold |
| 181 | Custom Fed Bison | Number of animal feed days |
| 182 | Custom Fed Sheep | Number of animal feed days |
| 183 | Goats, Feeders | Number of animals fed |
| 184 | Custom Fed, Goats | Number of animal feed days |
| 186 | Red Deer, Bulls Producing Velvet | Number of bulls producing |
| 187 | Red Deer | Number of females that have birthed |
| 188 | Semen, Red Deer | Number of straws sold |
| 190 | Custom Feeders Elk | Number of animal feed days |
| 191 | Goats, Dairy | Number of females in milk producing herd |
| 192 | Semen, Horse | Number of straws sold |
| 193 | Chinchillas | Number of females that have birthed |
| 194 | Fox | Number of females that have birthed |
| 195 | Mink | Number of females that have birthed |
| 196 | Rabbits | Number of females that have birthed |
| 197 | Chicken, Pullets | Number of animals fed |
| 198 | Custom fed, Chicken, Pullets | Number of animals fed |
| 199 | Turkey, Poults | Number of poults hatched |